Form 150 144

AFFIDAVIT OF ABSENT VOTER—Requesting Ballot

Chapter 14866 Acts of 1929

STATE OF FLORIDA
COUNTY OF Bradford

I, the undersigned, do hereby solemnly swear that I am a citizen of the United States, that I am a legal resident of the State of Florida and have been such for one year last past and of the County of Bradford City or Town of Starke Ward 3 of said county or municipality, that I am a qualified elector under the Laws of the State of Florida, that I have not voted in any State other than the State of Florida within the last twelve months, that I am not a registered voter in any State other than the State of Florida, that I expect to be absent from the State of Florida on the occasion of the 1st Primary June election to be held on the 2nd day of June A.D. 1936 and that I will have no opportunity to vote personally at my regular voting place on said day, that I will not attempt to do so and that my official ballot be mailed to me at Number Starke, Florida.

Sworn to and subscribed before me this 20th day of May A.D. 1936.

Clerk of the Circuit Court

Form 150 144

Commission expires June 16, 1937

EXHIBIT A

Copy

REGISTRATION CERTIFICATE

No. 208

State of Florida County of Bradford

Precinct No. 3

Date Registered 2/20/36. 19

Name Charles D Vace

Political Party Affiliation Democratic

Occupation Clerk

Age 40 Color W Sex M

Nativity USA

If born in any foreign country, state here the place, court and date of naturalization

Residence

Freeholder?

This registration is made in accordance with the laws of the State of Florida

C. L. Dutton
Supervisor of Registration.

By

Deputy

EXHIBIT B

STATE OF District of Columbia

COUNTY OF [illegible]

I, the undersigned, do hereby solemnly swear that I am a citizen of the United States; that I am a legal resident of the State of Florida and have been such for one year last past and of the County of Bradford City or Town of _____ for six months last past; that I am a duly qualified voter in precinct or ward number 3 of said county or municipality; that I am a qualified elector under the Laws of the State of Florida; that I expect to be absent from the State of Florida on the occasion of the Primary election to be held in Florida on the 5th day of May A. D. 1942 that I will have no opportunity to vote thereat personally and will not attempt to do so; that I have not voted in any State other than the State of Florida during the past twelve months, that I am not a registered voter in any State other than the State of Florida.

James D. Pace
Elector

Subscribed and sworn to before me this 3rd day of April A. D. 1942.

Isaac N. Fox
NOTARY PUBLIC, D. C.
My commission expires Jan 23, 1942

(This Affidavit must be executed, and with ballot returned herein by registered mail to the County Judge, Starke, Florida.)

COUNTY JUDGE

STARKE, FLORIDA

123337

REGISTERED NO. 123337

The Ballot of Charles F. Pace

an absent voter of precinct No. [illegible]
of Bradford County, Florida

Charles F. Pace
Elector

[illegible] County Judge

EXHIBIT "C" 2

36 *"Exhibit No. 6"*

STATE OF FLORIDA,
County of Bradford.

Personally appeared before the undersigned authority, C. A. Knight, who, being first duly sworn, makes oath and says: That he is presently the duly qualified and acting Tax Collector of Bradford County, Florida; that he has resided in the Town of Starke, Bradford County, Florida, for 55 years last past; that he personally knew the late Charles F. Pace, for more than 30 years next prior to March 20, 1940; that affiant was the duly qualified and acting Supervisor of Registration for Bradford County, Florida, on, to-wit: February 20, 1914; that pursuant to a statute enacted by the 1913 Florida Legislature, affiant, in his capacity as Supervisor of Registration, through C. A. Futch, his duly authorized deputy, registered the said Charles F. Pace as a duly qualified voter in Election District #3 of Bradford County, Florida; that said registration, pursuant to said statute was permanent, that is to say, reregistration of the voter was not required; that affiant has examined the current registration books of Bradford County, Florida, and finds that, at the time of his death, the said Charles F. Pace was a duly qualified voter of Bradford County, Florida.

Affiant further says that during the year 1936 affiant was engaged in a campaign for renomination as the Democratic candidate for Tax Collector of Bradford County, Florida; that to that end affiant wrote the said Charles F. Pace soliciting his vote; that in response thereto the said Charles F. Pace wrote affiant a most complimentary letter in which he, the said Charles F. Pace, declared his intention to vote for affiant in the Democratic Primary Election to be held

in Bradford County, Florida, in the year 1936; that said letter has been lost or destroyed.

C. A. KNIGHT,

Sworn to and subscribed before me this 12th day of April, A. D. 1940.

E. K. PERRYMAN,
County Judge.

Notary Public, State of Florida, at Large.

My Commission expires: .....

37 "*Exhibit No. 7*"

STATE OF FLORIDA,
County of Bradford.

Personally appeared before the undersigned authority, Mrs. Vida V. Morgan, who, being first duly sworn, deposes and says: That she has been a resident of the Town of Starke, Bradford County, Florida, for more than 40 years; that she has known and been acquainted with the late Charles F. Pace all of her life; that she knows of her own knowledge that the said Charles F. Pace was a native of the State of Florida and that he, the said Charles F. Pace,

during all the time of her acquaintance with him; that affiant has acted as agent for the said Charles F. Pace in the supervision of and collection of rents from his real estate in the said Town of Starke during the time his employment by the United States Senate required his presence in Washington, D. C., and as such agent, affiant maintained a very close contact by correspondence with said Charles F. Pace; that throughout the correspondence the said Charles F. Pace frequently asserted his love for his native state and particularly his home town, namely, Starke, and as evidence thereof, affiant attaches hereto two letters, marked Exhibits 1 and 2; that by said letter, Exhibit #1, said Charles F.

Pace voluntarily contributed $20.00 to the upkeep of the cemetery at Starke, Florida,—joining in a civic movement to that end; that, by the letter, Exhibit #2, said Charles F. Pace, upon finding the said civic movement lagging in contributions, contributed an additional $20.00 to said movement, this total contribution of $40.00 being the largest individual contribution to said movement;

and that, the said Charles F. Pace stored in a building owned by himself, adjacent to affiant's property, furniture and other personal property.

(Seal) VIDA V. MORGAN

Sworn to and subscribed before me this 12th day of April, A. D. 1940.

E. K. PERRYMAN
County Judge

Notary Public, State of Florida at Large. My Commission expires: .....

Washington D.C.
Sept 16 1809

Dear Mr Morgan

I regret to see by Mr Thompson that the Senate negatived the appointment of Jesse Hall County Judge. I wonder for what reason it could be that Judge Hall has undertaken the Land Trust business if he was not to be appointed for Chariton. I hope it will be for a shorter term

All of my friends and both the members of the House of Repr. are pleased with our Constitution and I have little doubt entertained that of passing a good Judge of the Supreme Court and Laws to suit your Country

Yours Sincerely Thos H Benton

EXHIBIT 2

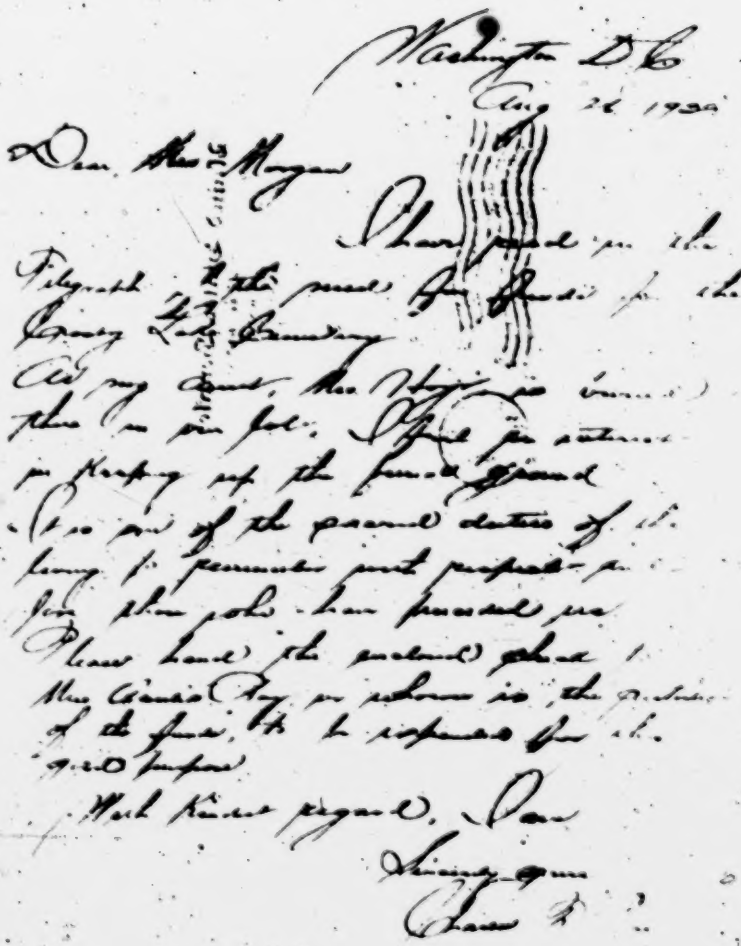

EXHIBIT =1

EXHIBIT 1a

United States Senate
OFFICE OF THE SECRETARY
FINANCIAL ROOM
IF NOT DELIVERED IN 5 DAYS, RETURN

WASHINGTON, D.C.
AUG 27
1939

OFFICIAL U.S. STAMP

Mrs. A. V. Morgan
Starke
Florida

WASHINGTON
1939

42 *"Exhibit No. 8"*

STATE OF FLORIDA,
County of Bradford.

Personally appeared before the undersigned authority E. L. Matthews, who, first being duly sworn, deposes and says: That he is the owner and active manager of a weekly newspaper known as and entitled the "Bradford County Telegraph", published in Starke, Bradford County, Florida; that the records of said newspaper show that Charles F. Pace was a subscriber to said newspaper, said subscription being dated October, 1918; that affiant knows of his own personal knowledge that the said Charles F. Pace was a continuous subscriber for 8 years last past, and that his current subscription to said newspaper expires on January 1, 1941.

Further affiant saith not.

Sworn to and subscribed before me this 12th day of April, A. D. 1940.

(Seal). E. L. MATTHEWS

E. K. PERRYMAN
County Judge.

Notary Public, State of Florida at Large.

My Commission expires: .....

43 *"Exhibit No. 9"*

STATE OF FLORIDA,
County of Bradford.

Personally appeared before the undersigned authority Joseph E. Wilson, who, being first duly sworn, deposes and says: That he is manager of the Harold C. Wall Agency, doing a general insurance business in the Town of Starke, Bradford County, Florida; that the records of said agency show that for the last past ten years—these being all the records of said agency—Charles F. Pace maintained fire insurance coverage on a private warehouse and household

and kitchen furniture owned by him, the said Charles F. Pace, situated at 201 South Cherry Street, Starke, Florida; that affiant knows, from the records of the said agency, and from his personal knowledge that the said Charles F. Pace, at the time of his death and for more than thirty years prior thereto, owned a substantial amount of real estate, both improved and unimproved, in Starke, Florida.

HAROLD C. WALL AGCY
By Jos. E. Wilson, Mgr

Sworn to and subscribed before me this 12th day of April, A. D. 1940.

S. K. PERRYMAN
County Judge.

Notary Public, State of Florida at Large.

My Commission expires: .....

44 Filed Apr 29 1940 Theodore Pogswell, Register of Wills. D. C. Clerk of Probate Court.

District Court of the United States for the District of Columbia

Hold Probate Court
No. 56643

In Re:
The Will of
Charles F. Pace, deceased

Order to Transmit Will to Domicile

Upon consideration of the petition of Elizabeth C. Pace, filed herein the 27th day of April, 1940, and it appearing to the satisfaction of the Court that the above named decedent Charles F. Pace, deceased, departed this life a resident of the Town of Starke, Bradford County, State of Florida, it is by the Court this 29th day of April, 1940.

Ordered, that the Register of Wills be and he is hereby authorized and directed to transmit by registered mail to

the Clerk of the County Court for Bradford County, State of Florida, at Starke, Florida, the paperwriting dated the 12th day of July, 1937, filed herein, and purporting to be the last will and testament of Charles F. Pace, deceased, and it is further

Ordered, that the Register of Wills retain a certified copy of said testamentary paper for the files of his office.

ALFRED EVERHART,
Chief Justice.

45 District Court of the United States for the District of Columbia

Supreme Court of the District of Columbia
Holding a Probate Court

District of Columbia, to-wit:

I, Theodore Cogswell, Register of Wills for the District of Columbia, Clerk of the Probate Court do hereby certify, That the foregoing are true copies of the original Exhibits (No. 1 to No. 9 inc.) which accompanied Petition for transmittal of Will to domicile of decedent, filed in the office of the Register of Wills for the District of Columbia, Clerk of the Probate Court, and of the original Order of Court of April 29, 1940, authorizing and directing transmittal of Will to Clerk of the County Court of Bradford County, State of Florida, at Starke, Florida, filed and recorded in said office; in the matter of the estate of Charles F. Pace, deceased. Case No. 56,643. Adm. Doc. 121.

I further certify, That I have compared said copies with the original paper and original record, respectively, in said office, and find them to be full, true, and correct transcripts thereof.

Witness my hand and the seal of the said Probate Court, this 6th day of June, A. D. 1941.

(Seal) THODORE COGSWELL
Register of Wills for the District of Columbia,
Clerk of the Probate Court.

46 *"Stipulation Exhibit B"*

November 27, 1939

Mr. Chas. F. Pace,
1851 Columbia Road,
Washington, D. C.

Dear Charlie:

I have your letter of November 25th. I am sorry to hear you are not feeling as well as when I saw you last summer.

We will, of course, be glad to sell the Government bonds after December 15th, if you so desire. I presume the bonds are in Washington. You could deliver them to our correspondent there, The Riggs Bank, for our account and we can then have them deliver the bonds for us. My suggestion to you, however, is this. That you go to any of the following offices in Washington:

C. F. Childs and Company
First of Boston Corporation
Salomon Bros. and Hutzler

These are three of the biggest dealers in Government bonds in the United States. You can get a price from any of them, or all of them, on any issue of Government bonds, and you can see which will offer you the best price. You can do this over the telephone. There may be no difference at all in the price, or there may be a difference of not more than 1/32 or 2/32 of a point. By selling the bonds through any of these three you will avoid having to pay us any fee or commission for the sale of the bonds and possibly also avoid any transportation on the bonds from Washington to New York. They are responsible and will give you a check on a Washington bank, if you request, and you can dispose of it as you see fit.

If, however, you still wish us to sell the bonds, by delivering them to the Riggs Bank for our account it would avoid shipping charges and insurance on the bonds to Jacksonville and back to New York from Jacksonville. Frankly,

however, at the present time I don't see why you
47 don't keep the bonds. They will be as good as cash
in your estate in the event of your death. At the same time you will be getting an income from them instead of putting cash in a safe deposit box where it would do you no good.

I mentioned to you once before the advisability of making a trust for your sister and relieving her of all the trouble of having to administer your estate and handle investments after your death. I feel very sure she is not able to attend to these things herself and will have to call upon someone to do so for her, should you precede her. Why don't you come down, as I originally suggested, and discuss this matter with us? Of course, such a trust would contain any provision you wished to make.

Sincerely yours,

President.

WRM/lht

1851 Columbia Road
Washington, D.C.
Nov 27 1929

Mr. William A. McQuaid
Jacksonville Fla.

Dear Will

Many thanks for your kind letter of 22nd ulmo. glad the bonds

know the Rugg Holmes people very well. for they have not been a business day in twenty five years that they failed to pay their business, sometimes they pay business, before they have all the dividends, three of the banks had good assets & good personal balances but unfortunately it is paid to your bank some years ago. I don't know but that money could put it back some more into the bank now under receivership

As of the Real Properties of the banks became very slow in selling the to pull themselves out of their real

of ... I had p me
(I rec'd all the Officers except the 17th
but have never been ... of this
from ...)
Now I am here, p station p any place
where ... to be, but hope before
me ... to ... one ... such
place ... the ...

I have got a few books here and
will get me ... when I leave
my little quarters.

I send ... p ... a letter
from me to you but ... per
haps ... it is full best
wishes p you

Again thanking you ... I am

Yours truly

Edmund P. Pace

50

The Barnett National Bank
of Jacksonville

Jacksonville, Florida
December 2, 1939

Mr. Chas. F. Pace,
1851 Columbia Road,
Washington, D. C.

My dear Charlie:

I have your letter of November 29th. I think possibly you misunderstood my letter of November 27th as indicating that we were not perfectly willing to sell your bonds for you. My suggestion about delivering the bonds to the Riggs Bank was made, of course, without any knowledge of any difference you had had with the bank and was made simply for the purpose of saving you the expense of shipping the bonds here. And, further, my suggestion as to selling them direct to Childs and Company, First of Boston Corporation, or Salomon Brothers and Hutzler, was made for the purpose of saving you transportation charges and also the commission you would pay to any bank if you had them sell the bonds, as any bank to whom you gave the bonds for sale would sell them direct to one of the several large firms specializing in Government bonds.

There are only a limited amount of Government bonds sold on the New York Stock Exchange. By far the largest amount of bonds is sold as it may be termed "over the counter" to one of these large dealers specializing in Government bonds. We, ourselves, in selling our own bonds never attempt to sell them on the Stock Exchange, as we can get a better price by dealing direct with these dealers, asking them for bids. They make a price which is the price they pay for the bonds and there is no commission charged by them as they are purchasers. As they do an enormous volume of business the spread between the bid and asked price, that is the price at which they will either buy or sell, is very small. Usually this difference between the bid and asked

50

The Barnett National Bank
of Jacksonville

Jacksonville, Florida
December 2, 1939

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price is only 2/32 of a point. In other words, a difference of about 60c on a thousand-dollar bond.

If you go to another bank in Washington and ask them to sell the bonds for you, they will in turn sell these bonds to one of these dealers, and also charge you a commission themselves, the same as we would do. The dealers mentioned to you are thoroughly responsible and if you wish to save this commission and transportation charges,
51 you will be perfectly safe in selling your bonds through them, taking their check which you can cash immediately in Washington, in payment of the bonds. However, let me reiterate, I will be most happy to serve you, if you wish to pay us a commission and pay the cost of transportation of the bonds.

Again referring to the last paragraph of my letter of November 27th. As a lawyer you, of course, realize that if you die without a will that the court would have to appoint an administrator of your estate; and if you have made a will naming your sister as executor, it is going to entail some trouble for her in settling your estate; and as you own real estate here in Florida it will require the appointment of an ancilliary executor in Florida. I presume your assets consist of cash, Government bonds, and real estate, the latter only in Florida. It is evident from the fact you are selling Government bonds that you are not satisfied to put your money in any form of investment.

You probably feel the amount of cash you would leave is more than ample to provide for the comfort of your sister during her lifetime without investing it. If such were the case and you would provide in a trust for her benefit that these funds were not to be invested but were to be held uninvested, then the bank handling them would have to put up with the Federal Reserve Bank securities ample in amount to cover the entire amount of cash which the trust department of the bank would deposit with the commercial department. In other words, insured regardless of the solvency of any bank, as the cash of all trusts must be amply secured.

Of course, you could provide for a trust, having the Barnett National Bank act as trustee for your sister without the bank being named as executor. I presume you are now a resident of the District of Columbia and are filing your income tax returns there. I notice the District of Columbia has an inheritance tax, and on an estate of approximately $300,000 this would amount to about $20,000; whereas, this amount would be saved if you establish your residence in Florida. This should not be difficult as you own so much property in Florida and I presume the District of Columbia is more lenient than are the states in permitting employees of the Government who reside all the time in the District to maintain their residence in the state from which they came, by filing income tax returns and voting in these states. Of course, if you did not wish to make Florida your residence by going to the trouble of coming down here to vote in the general elections, and wish to retain your residence in the District and be subject to the inheritance tax; you could, as I suggested to you in 1938, make me a co-executor so that I, as executor, could handle your your estate as a resident of the District of Columbia. All compensation, however, to go to the Barnett National Bank and to be so provided in your will. You have probably considered all these things and determined just what you want to do. Since you raised the question with me once, I am taking the liberty of again making these suggestions to you.

52

Why don't you follow my suggestion and come down and discuss this with us, and at the same time go into the question of your property holdings, both here and at Starke, which you have not seen for a number of years? After Congress convenes in January you will probably be too busy to do so.

Sincerely yours,

WILLIAM R. McQUAID

WRM/lht

53 December 7, 1939

Mr. Chas. F. Pace,
1851 Columbia Road,
Washington, D. C.

Dear Charlie:

I received your nice letter of December 5th and note that because of the rush of work at this particular time you wont be able to follow my suggestion of making a trip to Florida. If at any time you wish to go into the matter suggested to you, we will be only too happy to do so.

With my best regards,

Sincerely yours,

WILLIAM R. McQUAID

WRM lht

54 Filed Jun 14 1940. Theodore Cogswell, Register of Wills, D. C. Clerk of Probate Court

"*Stipulation Exhibit C*"

Last Will and Testament of Charles F. Pace.

I, Charles F. Pace, of the City of Washington, District of Columbia, being of sound mind and disposing memory, do hereby make, publish and declare this my Last Will and Testament, hereby revoking any former will or wills and codicils thereto,

Item I.

I direct that my Executrices hereinafter named shall, out of my estate, pay all of my just debts and funeral expenses as soon after my decease as may be found convenient.

Item II.

I give, devise and bequeath all my estate, real, personal or mixed, of whatsoever kind and nature and wheresoever situated, to my beloved sisters, Mary S. Pace and Elizabeth C. Pace, share and share alike, or, in the event either of my

said sisters shall predecease me, then the survivor shall take the whole.

Item III.

I hereby make, constitute and appoint my said sisters, Mary S. Pace and Elizabeth C. Pace, or the survivor of them, Executrices of this, my Last Will and Testament, and I further direct that my Executrices or the survivor of them be not required to furnish bond for the faithful performance of their duties as such, either to the Court wherein this will is originally probated, or to any Court wherein it may be found necessary to institute ancillary probate of this will or ancillary administration on my said estate.

In Witness Whereof, I have hereunto set my hand and seal this, the 12th day of July, A. D. 1937.

CHARLES F. PACE (SEAL)

Signed, sealed, published and declared by the above named testator, Charles F. Pace, as and for his Last Will and Testament, in our presence who, in his, the Testator's presence, and in the presence of each other, at his, the Testator's request, have hereunto subscribed our names and addresses, this, the 12th day of July, A. D. 1937.

Name

Chester M. Reich, 1617 D St N. E. Wash. D. C.
Oco Thompson, 6110 Board Br. Rd. Wash. D. C.
Joseph C. Ellis, 1628 C Street N. E. Wash. D. C.

55 District Court of the United States for the District of Columbia

Supreme Court of the District of Columbia Holding a Probate Court

District of Columbia, to wit:

I, Theodore Cogswell, Register of Wills for the District of Columbia, Clerk of the Probate Court, Do Hereby Certify, That the foregoing is a true copy of the exemplified copy of

the original Will of Charles F. Pace, deceased, as filed and recorded in the office of the Register of Wills for the District of Columbia; being certified in due form to have been regularly admitted to probate and record in the Court of the County Judge of the County of Bradford, State of Florida.

In Testimony Whereof, I hereunto subscribe my name and affix the seal of the said Probate Court, this 6th day of June, A. D. 1941.

THEODORE COGSWELL
Register of Wills for the District of Columbia,
Clerk of the Probate Court.

56 Filed Jun 14 1940. Theodore Cogswell, Register of Wills, D. C. Clerk of Probate Court

"Stipulation Exhibit D"

District Court of the United States for the District of Columbia

Holding Probate Court

Administration No. 56-643.

In Re: The Estate of Charles F. Pace, deceased.

Petition for Ancillary Letters Testamentary

To the Honorable, the District Court of the United States for the District of Columbia, holding probate court:

The petition of Elizabeth C. Pace respectfully represents to this Honorable Court:

1. That your petitioner is the executrix duly appointed and qualified of the estate of the above named Charles F. Pace, deceased, by virtue of letters testamentary granted to your petitioner on the 23rd day of May, 1940, by the County Judge's Court in and for Bradford County in the State of Florida, and that the said letters testamentary are in full force and effect.

2. That the said Charles F. Pace, late a resident of Bradford County, State of Florida, departed this life in the City of Washington, District of Columbia, on the 20th day of March, 1940, leaving a paper-writing dated the 12th day of July, 1937, purporting to be the last will and testament of said decedent, and that said paper-writing, upon satisfactory proof duly taken, was admitted to probate and record as the last will and testament of the said Charles F. Pace, deceased, on the 20th day of May, 1940, in Bradford County, State of Florida.

3. That upon the petition of Elizabeth C. Pace, petitioner herein and sister of said decedent, who is named in said will as executrix and sole beneficiary, she was appointed executrix of the estate of said decedent as herein above mentioned, and thereafter duly qualified as such; that
57 certified copies of said will, the proof had thereon, the petition of Elizabeth C. Pace, the order of probate, and letters testamentary showing her to have taken the prescribed oath and performed all other acts necessary to her legal qualification are hereto annexed, and prayed to be read and considered as a part hereof.

4. That said decedent was at the time of his death seized and possessed of no real estate located in the District of Columbia.

5. That said decedent left personal property in the District of Columbia as follows: stocks and bonds of an approximate value of $218,000.00, cash in the amount of $1,334.16, and unsecured promissory notes of a face value of $410.00, which your petitioner is advised are of an extremely doubtful value.

6. That so far as your petitioner has, after diligent inquiry, been able to ascertain, the total indebtedness of said decedent at the time of his death was in an amount not in excess of the sum of $100.00. That the total cost of funeral and burial, now owing, is the sum of $1,015.00.

7. That your petitioner is advised and believes that in order to collect and preserve the assets of said decedent in

the District of Columbia it is necessary that ancillary letters testamentary be granted by this Court, and petitioner is advised that by reason of her appointment and qualification as domiciliary executrix, she is primarily entitled to ancillary letters testamentary on said estate in this District.

Wherefore, the premises considered, your petitioner respectfull prays:

I. That ancillary letters testamentary may be granted to her upon the estate of said Charles F. Pace, deceased, upon her giving an undertaking, conditioned upon the payment of all debts and just claims against said estate, and all damages which may be recovered against her as executrix.

II. And for such other and further relief as the
58 nature and circumstances of the same may require and to this Honorable Court may seem just and proper.

ELIZABETH C. PACE

GEORGE H. HAPP,
Oriental Building,
Washington, D. C., and
HAZARD & THAMES,
Atlantic National Bank Bldg.,
Jacksonville, Fla.,
Attorneys for Petitioner.

District of Columbia, to wit:

I, Elizabeth C. Pace, do solemnly swear, that I have read the foregoing Petition by me subscribed and know the contents thereof; that the statements therein made as of my personal knowledge are true; and that those made upon information and belief, I believe to be true.

ELIZABETH C. PACE

Subscribed and Sworn to before me this 14th day of June, 1940.

JAMES CONLON,
(Seal) *Notary Public, D. C.*

59 Filed Jun 17 1940. Theodore Cogswell, Register of Wills, D. C. Clerk of Probate Court

District Court of the United States for the District of Columbia

Holding Probate Court
Administration No. 56-643.

In Re: The Estate of Charles F. Pace, deceased.

Order Granting Ancillary Letters Testamentary

Upon consideration of the petition of Elizabeth C. Pace, filed herein on the 14th day of June, 1940, and the exemplified copy of the Last Will and Testament of Charles F. Pace, deceased, dated the 12th day of July, 1937, filed herein, together with the proceedings of the County Judge's Court of Bradford County, State of Florida, and it appearing to the Court that the said Last Will and Testament was on the 20th day of May, 1940, duly admitted to probate and record in said County Judge's Court of Bradford County, State of Florida, it is by the Court this 17th day of June, 1940.

Ordered that ancillary letters testamentary be and they hereby are issued to Elizabeth C. Pace, executrix nominated and appointed in and by said Last Will and Testament upon her giving an undertaking in the penalty of Three Thousand Dollars, conditioned upon the payment of all debts and just claims against the estate of Charles F. Pace, deceased, and all damages which may be recovered against her as executrix, and all legacies bequeathed by said Last Will and Testament, provided she files a non resident power of attorney in accordance with Section 308a, D. C. Code.

JESSE C. ADKINS
Justice.

60 District Court of the United States for the District of Columbia

Supreme Court of the District of Columbia
Holding a Probate Court

District of Columbia, to wit:

I, Theodore Cogswell, Register of Wills for the District of Columbia, Clerk of the Probate Court Do Hereby Certify, That the foregoing are true copies of the original Petition of Elizabeth C. Pace for Ancillary Letters Testamentary filed in the office of the Register of Wills for the District of Columbia, Clerk of the Probate Court, and of the original Order of Court of June 17, 1940, granting Ancillary Letters Testamentary unto Elizabeth C. Pace filed and recorded in said office; in the matter of the estate of Charles F. Pace, deceased. Case No. 56,643. Adm. Doc. 121.

I Further Certify, That I have compared said copies with the original paper and original record, respectively, in said office, and find them to be full, true, and correct transcripts thereof.

Witness my hand and the seal of the said Probate Court, this 6th day of June, A. D. 1941.

(Seal) THEODORE COGSWELL,
Register of Wills for the District of Columbia, Clerk of the Probate Court.

61 *"Stipulation Exhibit E"*

In the Court of the County Judge in and for Bradford County, Florida, in Probate. Case No.

In re: Estate of CHARLES F. PACE, Deceased.

Report of Appraisers

To: Hon. E. K. Perryman, County Judge.

Your Petitioners, Joseph E. Wilson, W. R. McQuaid and Clarence Nussbaum, would respectfully represent unto

Your Honor that they are the duly appointed and qualified appraisers of the estate of Charles F. Pace, deceased, as more fully appears from the Warrant of Appraisement heretofore filed in this cause; that in accordance with said Warrant of Appraisement your Petitioners did appraise all the property of the estate of said decedent which came into their knowledge and that said property, together with the value thereof, is as follows:

Real Estate

In Bradford County, Florida.

Lots 1 and 3, Block 19, Town of Starke, according to the original plat or map of said town;	$11,000.00
West Half of Lot 2, Block 25, Town of Starke, according to the original plat or map of said town;	200.00
Fractional lots "C" and "D", Block 35, in J. M. Johns' Addition to Town of Starke in Southeast Quarter of Southwest Quarter, Section 28, Township 6 South, Range 22 East;	400.00

In Clay County, Florida.

Lot 10, Milbyrne Triangle, a sub-division of the Town of Orange Park, Florida, according to plat of said sub-division recorded in the public records of Clay County, Florida, in Plat Book 2, page 34, together with such riparian rights as thereto properly appertain;	2,000.00
Lots 1, 2 and 3, Block 21, Section 2, Orange Park, according to plat of the land of the Florida Winter Home and Improvement Company, recorded in Deed Book "K", pages 58 and 59, and later transferred to Plat Book 1, page 23, of the public records of said county;	500.00
Lots 6, 7, 8 and 9, Section 3, Orange Park, Clay County, Florida, according to the map of the Florida Winter Home and Improvement Com-	

pany's lands, originally recorded in Deed Book "K", at pages 58 and 59, and later transferred to Plat Book 1, at page 23, of the public record of Clay County, Florida 1,261.50

Lot 83, Section 4, Orange Park, as per plat of the lands of the Florida Winter Home and and Improvement Company, recorded in Book "K", pages 58 and 59, and afterwards transferred to Book 1, page 23, of the public records of said county, together with all riparian rights to the said land appertinent or in any wise appertaining. Reserving, however, a strip of land sixty (60) ft. wide, across this lot along the shore of Doctors Lake for a right-of-way or boulevard, as now laid out and established. 1,500.00

Lot 1 of U. S. Government Fractional Section 4, and Lots 2, 3, 4, 16, 16 and 17 of Fractional Lot 18, of Section 5, all in Township 4 South, Range 26 East, as shown by the map of the Florida Winter Home and Improvement Company's lands, as recorded in Book "K", page 59, and later transferred to Book 1, page 23, of the public records of Clay County, Florida 1,730.00

In Duval County, Florida.

Lots 1, 2, 21 and 22, Block "I", Island View, a sub-division of the A. Hull Grant, Section 40, Township 3 South, Range 26 East, as recorded in Plat Book 6, page 10, of the current public records of Duval County, Florida. 1,500.00

The East Thirty (E 30) feet of Lot 8, and West Ten (W 10) feet of Lot 9, Block 15, New Riverside, according to plat thereof, recorded in Plat Book 3, page 54, of the current public records of Duval County, Florida; 2,200.00

Lot 6, Block 19, Parker's Subdivision of East Jacksonville, commonly known as Fairfield, according to plat recorded in Deed Book "Q", page 704, of the former public records of Duval County, Florida; 650.00

Lot 11, Block 31, Springfield, according to plat recorded in Plat Book 2, page 4, of the current public records of Duval County, Florida: 887.32

South Half of Lot 2, Block 29, Ortega, according to plat thereof recorded in Plat Book 3, page 40, of the current public records of Duval County, Florida; subject to equity of Aaron B. Collier and wife, accrued by reason of articles of agreement made and entered into on August 1, 1935, between Charles F. Pace and Aaron B. Collier and wife, on which said agreement the said Aaron B. Collier and wife were indebted to the decedent in the amount of $816.25, as of March 1, 1940.

63

Value of estate's equity in contract 816.25

6 per cent interest thereon, March 1, 1940, to date of death. 2.58

A part of Lot 123, Wilder's Subdivision of Hansontown, according to the plat recorded in Plat Book 1, page 3, of the former public records of Duval County, Florida, more particularly described as: Beginning at the northwest corner of West State Street and an alley, and running thence northerly along west side of said alley Seventy-two (72) feet to a fence corner, thence running westerly along the fence Sixty-two feet more or less to a fence corner, which fence corner is Fifty-seven (57) feet northerly from the North side of West State Street; thence running southerly along the fence and the continuation thereof Fifty-seven (57) feet to a point on

the north side of State Street, which point is Sixty-six and four-tenths (66.4) feet Westerly from the point of beginning; running thence southeasterly along the north line of said West State Street Sixty-six and four-tenths (66.4) feet to point of beginning; subject, however, to the equity of Rosie Holmes Walker, a free dealer, by reason of the articles of agreement dated October 15, 1938, between Charles F. Pace and Rosie Holmes Walker, on which said Articles of Agreement said Rosie Holmes Walker, was indebted to the decedent in the amount of $3,916.89, as of January 15, 1940.	
Value of estate's equity in contract	3,500.00
East Half of Lot 7, Block 108, Riverside, according to plat thereof recorded in Plat Book 1, page 109, of the former public records of Duval County, Florida; subject, however, to the equity of Henry Claudius Williams and Maggie L. Williams, his wife, by reason of articles of agreement dated February 1, 1936, between Walter I. Stevenson and wife, and Henry Claudius Williams, and Maggie L. Williams, his wife, under which said articles of agreement said Henry Claudius Williams and Maggie L. Williams, his wife, were indebted to the decedent in the amount of $1,608.21, and interest thereon from February 28, 1940. Value of estate's equity on contract	1,608.21
6 per cent interest thereon February 28, 1940, to date of death	5.63
Foreign real estate	
Undivided four-ninths (4/9) interest in four (4) lots in Lunenberg County, Province of Nova Scotia, Dominion of Canada	533.33
Total appraised value of real estate:	$30,294.82

Personal Property

Promissory notes secured by mortgages on real estate in Duval County, Florida.

Mortgage note, Ralph Emmett Bay, and Mae E. Bay, to Barnett National Company, secured by mortgage recorded in Mortgage Book 492, page 183, assigned to Charles F. Pace
64 per assignment of mortgage recorded in Mortgage and Lien Assignment Book 63, page 448, encumbering a part of the East One-half (E½) of Lot Two (2), Block Ninety-seven (97), Doggett's Map of Jacksonville, more particularly described as follows: Beginning at a point on the North side of East Union Street One Hundred Eighty-three and seventy-five hundredths (183.75) feet East of Market Street, and running thence Easterly along the North side of East Union Street Twenty-six and twenty-five hundredths (26.25) feet; thence northerly One Hundred Five (105) feet; thence westerly, parallel with East Union Street Twenty-six and twenty-five hundredths (26.25) feet; thence southerly One Hundred Five (105) feet to point of beginning; principal balance as of date of death, $2,100.00; 6 per cent interest thereon, January 18, 1940, to date of death. Appraised principal value as of date of death 2,100.00

6 per cent interest thereon, January 18, 1940, to date of death 21.77

Mortgage note, Charles A. Brown, Jr., to Charles F. Pace, secured by mortgage recorded in Mortgage Book 471, page 392, encumbering an undivided One-half interest in Lots Twelve (12), Thirteen (13), Sixteen (16), Seventeen (17), Eighteen (18) and Nineteen (19), Block One (1), Lots Thirteen (13) to

Nineteen (19), both inclusive, Block Two (2), and Lots Ten (10) to Thirteen (13), both inclusive, Block Three (3), Oakdale, according to plat recorded in Plat Book Two (2), page 76, Duval County, Florida, public records; principal balance as of date of death, $2,500.00, 8 per cent interest thereon, January 1, 1930, to date of death. Appraised value of mortgage indebtedness as of date of death — None

Mortgage note, W. F. Graves to Barnett National Company, secured by mortgage recorded in Mortgage Book 489, page 443, assigned to Charles F. Pace, per assignment in Mortgage and Lien Assignment Book 63 page 132, title to property vested in F. W. Brundick, Jr. and Fannie E. Brundick, his wife, the property encumbered being described as: Lots Seven (7) and Eight (8) of Phillips' Replat of Blocks (7) and Eight (8), James'. Subdivision of Riverside, according to plat thereof recorded in Plat Book 2, page 97, of the current public records of Duval County, Florida; principal balance as of date of death, $3,500.00, 6% interest thereon, March 18, 1940, to date of death. Appraised principal value as of date of death — 3,500.00

6% interest thereon, March 18, 1940, to date of death — 1.17

Mortgage note, Dorla Investment Company, a corporation, to Charles F. Pace, secured by mortgage recorded in Mortgage Book 475, page 381, encumbering North Half (N½) of Lot Four (4), and South Half (S½) of Lot Three (3) of Block Forty-one (41) Brooklyn Extension, being a subdivision of Riverside, and also being known as 539 and 545 Dellwood Avenue (old numbers 736 and 742 Dellwood Ave-

nue) Jacksonville, Florida. Principal balance as of date of death, $2,750.00, 6% interest thereon March 18, 1940, to date of death. Appraised value of mortgage indebtedness, including advance of December 8, 1936, to pay delinquent taxes in sum of $372.91 1,375.00

65 Mortgage note, Banks H. Goodale, to Barnett National Company, secured by mortgage recorded in Mortgage Book 465, page 117, assigned to Charles F. Pace per assignment in Mortgage and Lien Assignment Book 67, page 88, encumbering South Half (S½) of Lot Ten (10), of a replat of Block Sixty (60), Springfield, according to plat recorded in Plat Book 7, page 11, of the current public records of Duval County, Florida. Principal balance as of date of death, $3,300.00, 6% interest thereon, March 1, 1940, to date of death. Appraised principal value as of date of death 3,300.00

6% interest thereon, March 1, 1940, to date of death 10.45

Mortgage note, Charles A. Brown, Jr. to Charges F. Pace, secured by mortgage recorded in Mortgage Book 174, page 428, title to property vested in Marie Louise Schubert, et al., encumbering Lot Four (4), Block Three (3), Brown's Subdivision of Lot One (1), Section Twenty-one (21), Township Three (3) South, Range Twenty-six (26) East, being a replat of Yukon, as recorded in Plat Book 7, page 1, public records of Duval County, Florida. Principal balance due as of date of death, $2,000.00; 6% interest thereon January 1, 1940, to date of death. Appraised principal value as of date of death 2,000.00

6% interest thereon, January 1, 1940, to date of death 6.33

Mortgage note, Mrs. Alice M. Rainey to Charles F. Pace, secured by mortgage recorded in Mortgage Book 35, page 224, title to property now vested in Edna B. McRae, encumbering East Half (E½) of Lot Fifteen (15), Block Seventy-seven (77), Springfield, according to plat recorded in Plat Book 2, page 4, Duval County, Florida, public records; principal balance due as of date of death, $2,000.00, 6% interest thereon, November 3, 1939, to date of death. Appraised principal value as of date of death 2,000.00

6% interest thereon, November 3, 1939, to date of death 45.67

Mortgage note Hill Investment Company, a corporation to Charles F. Pace, secured by mortgage recorded in Mortgage Book 486, page 13, title to property now vested in Jeannette and Henry Simpson, husband and wife, encumbering Lot 26, Riverside Park Place Terrace, according to plat recorded in Plat Book 14, page 30, of the current public records of Duval County, Florida; principal balance as of date of death, $2,500.00, 6% interest thereon, January 28, 1940, to date of death. Appraised principal value as of date of death 2,500.00

6% interest thereon, January 28, 1940, to date of death 21.67

Mortgage note, Tucker-Marks Company, a corporation, to Charles F. Pace, secured by mortgage recorded in Mortgage Book 518, page 492, encumbering Lot Twenty-two (22), Block One (1), Riverside Park Place, according to plat recorded in Plat Book 4, page 32, of the
66 public records of Duval County, Florida; principal balance as of date of death, $2,190.00; 6% interest thereon December 16,

1939, to date of death. Appraised principal value as of date of death 2,190.00

6% interest thereon, December 16, 1939, to date of death 12.05

Mortgage note, Charles A. Brown, Jr., to Charles F. Pace, secured by mortgage recorded in Mortgage Book 56, page 51, title to property now vested in Earl M. Vestal, encumbering South Half (S½) of Lot Four (4), Block Thirty-one (31), Springfield, according to plat recorded in Plat Book 2, page 4, Duval County, Florida, public records; principal balance due as of date of death, $2,500.00; 6½ per cent interest thereon, December 20, 1939, to date of death. Appraised principal value as of date of death 2,500.00

6½ per cent interest thereon, December 20, 1939, to date of death 40.63

Mortgage note, W. J. Wilson, Charles A. Brown, Jr., Charles C. McCubbin, J. B. Arnold, to Charles F. Pace, secured by mortgage recorded in Mortgage Book 158, page 762, title to property now vested in Wilson Properties, Inc., a corporation, encumbering Lot Three (3), Block Two (2), Wilbur's Subdivision of the Hudnall Grant in that part of the City of Jacksonville commonly called East Jacksonville, according to plat recorded in Book "E" (S. P. M. W) page 212, of the former public records of Duval County, Florida; principal balance as of date of death, $2,000.00; 4 per cent interest thereon, March 1, 1933, to date of death. Appraised value of mortgage indebtedness as of date of death. 960.00

Mortgage note, Ella F. Wilson and W. J. Wilson to Charles F. Pace, secured by mortgage recorded in Mortgage Book 106, page 478, title

to property now vested in Wilson Properties, Inc., a corporation, encumbering Lots One (1), Two (2), Three (3), Four (4), Five (5), Twenty (20), Twenty-one (21), Twenty-two (22), Twenty-three (23) and Twenty-four (24), Block Two (2), Stewart's Addition to Jacksonville, Florida, according to plat recorded in Plat Book 1, page 78, of the former public records of said Duval County; principal balance as of date of death, $2,500.00, 4 per cent interest thereon, January 1, 1940, to date of death. Appraised value of mortgage indebtedness as of date of death 2,000.00

Mortgage note, W. J. Wilson, Charles C. McCubbin, Charles A. Brown, Jr., and J. B. Arnold, to Charles F. Pace, secured by mortgage recorded in Mortgage Book 145, page 521, title to property now vested in Wilson Properties, Inc., a corporation, encumbering All that certain piece, parcel or tract of land, situate, lying and being in the City of Jacksonville, County of Duval, and State of Florida, known and described as: Being part of the Isaac Hendrick's Grant, Section Forty-one (41), Township Two (2) South, Range Twenty-six (26) East, shown on a map of Seewald's Subdivision, as heretofore recorded in Book Three (3), of plats, page 14, of the current public records of said county, being bounded on the south by Dennis Street, on
67 the west by Estelle Street, on the north by the right of way of the Seaboard Air Line Railway and on the east by the fence enclosing the lands heretofore owned by Ida T. Cante and John Cante, her husband; principal balance as of date of death, $1,500.00; 4 per cent interest thereon February 12, 1933, to date of death; Appraised principal value as of date of death 1,500.00

4 per cent interest thereon, February 12, 1933, to date of death 486.33.

Mortgage note, Lilly H. Wood, to Charles F. Pace, secured by mortgage recorded in Mortgage Book 361, page 253, title to property now vested in Mary E. Freer, encumbering Lots Six (6) and Seven (7), Block Fifty-five (55), Murray Hill Heights, according to plat recorded in Plat Book 5, pages 86 and 86A, of the current public records of Duval County, Florida; principal balance as of date of death, $2,500.00 8 per cent interest thereon, July 6, 1930, to date of death. Appraised principal value of mortgage indebtedness as of date of death 470.78

Notes secured by mortgages on real estate located in Clay County, Florida.

Mortgage note, Louis E. Wolfson and Sam Wolfson, to Charles F. Pace, secured by mortgage recorded in Mortgage Book "V", page 171, encumbering lots Nine (9), Ten (10), Eleven (11), Twelve (12), Thirteen (13), Fourteen (14), Fifteen (15), Seventeen (17), Eighteen (18), Nineteen (19), and Twenty (20), Block Three (3), Section One (1), Orange Park, Clay County, Florida, according to the map of the Florida Winter Home and Improvement Company's Lands in Plat Book 1, page 23, records of Clay County, Florida, excepting those portions of the above described property lying north of the south boundary of Eldridge Avenue and East of the West boundary of New York Avenue, and excepting also those portions of such property lying within the right of way of U. S. Highway #17, also known as Florida Highway #3, as now laid out and

established. Subject to turpentine lease executed by the mortgage herein to W. H. Howard, on the 1st day of December, 1937, and duly recorded in Deed Book 36, page 270, Clay County, Florida, public records; principal balance due as of date of death, $2,000.00; 6 per cent interest thereon, November 15, 1939, to date of death. Appraised principal value as of date of death 2,000.00

6 per cent interest thereon, November 15, 1939, to date of death 41.67

Miscellaneous

Household goods and personal effects now stored in warehouse located on the West Half (W½) of Lot Two (2), Block Twenty-five (25), as per map or plat of the Town of Starke None

Claim of indebtedness now on file in the estate of Charles A. Brown, Jr., deceased, in the County Judge's Court in and for Duval
68 County, Florida, in the total amount of $11,434.39 None

Bank deposit in The Atlantic National Bank of Jacksonville, as of date of death 8,416.79

Balance due as of August 23, 1937, on open account indebtedness A. B. Collier, account advances for insurance and unpaid rent at time of contract 14.01

List of Personal Property in District of Columbia

Stocks

Certs. No. 8864 and 8865 for 100 shares each, Common stock, Tampax, Inc. Inventory value, $950.00; appraised value as of date of death 1,312.50

Cert. No. 695995 for 100 shares, Capital stock, American Telephone and Telegraph Company, Inventory value, $15,800.00; appraised value as of date of death 17,162.50

Cert. No. 4, for 1 share, and Cert. No. 5, for 52 shares, Capital stock. Olpachnuh Company, Estimated value in inventory, $2,801.40. Appraised value as of date of death	2,854.90

Bonds

Consolidated Federal Land Banks. 3% due May 1, 1956, Coupon May 1, 1940, #13765E/66F, 10425E/26F, 10430L, 11513C, 6156F, 11515-E 14D, and 10431A for 10M each. Inventory value, $100,000.00. Value as of date of death	107,033.33
United States Treasury. 3% due June 15, 1948. Coupon June 15, 1940, #8805E, 20635E, 880-7H/06F, 12449K, 7389K, 8804D & 8808J, for 10M each. Inventory value, $80,000.00. Value as of date of death	89,458.34
United States Treasury. 3% due Sept. 15, 1955, coupon, Mar. 15, 1941. #37864D. Inventory value, $10,000.00. Value as of death	11,132.30
United States Treasury. 3⅛%, due 1946/49. Coupon June 15, 1940. #37386F. Inventory value, $10,000.00. Value as of date of death	11,271.53
Above bonds are not negotiable.	
Coupon No. 22, United States Liberty Bond No. 600029483. Due date Oct. 15, 1929	2.13

Cash

Proceeds Gold Coins	27.50
On deposit American Security & Trust Company, Washington, D. C., Account No. 29118	189.32
Cash	1,117.34

69 Promissory Notes

The following demand notes, unsecured, are payable to Charles F. Pace, and the present value of the same is considered to be extremely doubtful:

October 22, 1935, Ray Price, face value, $22.00, less a credit of $17.00	$	5.00
October 1, 1936, Daisye L. Trammell, face value, $35.00, less a credit of $20.00		15.00
Dec. 18, 1937, Daisye Trammel		10.00
May 27, 1938, Ray Price		150.00
May 28, 1938, James M. Cathcart		40.00
July 11, 1938, Daisye L. Trammell and Sterling J. Trammell		50.00
May 16, 1939, Wily T. Conly		100.00
Receipt to Charles F. Pace dated January 25,1938, from Daisye Trammell and Sterling Trammell		40.00
Value as of date of death		None
Total appraised value of personal property		$279,016.01

Recapitulation

Total appraised value of real estate	30,294.82
Total appraised value of personal property	279,016.01
	$309,310.83

Wherefore, the premises considered, Your Petitioners pray that this report may be filed and they may be allowed reasonable compensation for their attendance and services herein, and submit herewith their affidavit as to the reasonable value of said services.

Dated at Starke, Florida, this 10 day of July, A. D. 1940.

JOS. E. WILSON
W. R. McQUAID
CLARENCE NUSSBAUM

70 STATE OF FLORIDA,
County of Bradford.

Before me, the undersigned authority, in and for the State of Florida, personally came and appeared Joseph E. Wilson, who, being by me duly sworn according to law, says upon his oath aforesaid, that he is one of the appraisers whose name is subscribed to the foregoing report of appraisers, and that he is entitled to compensation for making said appraisement, and that the attendance by him and the services rendered by him as such appraiser, and the making thereof, are as follows: 4 days attendance upon appraisal of real and personal property of the estate in the counties of Bradford, Clay and Duval, State of Florida as well as personal property in the District of Columbia: one day attendance in preparation and signing report of appraisers, and that the reasonable value of such services is the sum of $200.00.

JOS. E. WILSON

Sworn to and subscribed before me this 13th day of July, 1940.

ORIE A. WIGGINS
Notary Public, State of Florida at Large.

My Commission expires December 8th, 1940.

STATE OF FLORIDA,
County of Duval.

Before me, the undersigned authority, in and for the State of Florida, personally came and appeared W. R. McQuaid, who, being by me duly sworn according to law, says upon his oath aforesaid, that he is one of the appraisers whose name is subscribed to the foregoing report of appraisers, and that he is entitled to compensation for making said appraisement, and that the attendance by him and the services rendered by him as such appraiser, and the making thereof, are as follows: 2 days attendance upon appraisal of real and personal property of the estate in the counties of Bradford,

Clay and Duval, State of Florida as well as personal property in the District of Columbia; one day attendance
71 in preparation and signing report of appraisers, and that the reasonable value of such services is the sum of $200.

W. R. McQUAID

Sworn to and subscribed before me this 10th day of July, 1940.

LOUISE BELLE HIGBEE
Notary Public, State of Florida at Large.

My Commission expires July 21, 1942.

STATE OF FLORIDA,
County of Duval:

Before me, the undersigned authority, in and for the State of Florida, personally came and appeared Clarence Nussbaum, who, being by me duly sworn according to law, says upon his oath aforesaid, that he is one of the appraisers whose name is subscribed to the foregoing report of appraisers, and that he is entitled to compensation for making said appraisement, and that the attendance by him and the services rendered by him as such appraiser, and the making thereof, are as follows: eight days attendance upon appraisal of real and personal property of the estate in the counties of Bradford, Clay and Duval, State of Florida as well as personal property in the District of Columbia; one day attendance in preparation and signing report of appraisers, and that the reasonable value of such services is the sum of $400.00.

CLARENCE NUSSBAUM

Sworn to and subscribed before me this 12th day of July, 1940.

DAVID NUSSBAUM,
Notary Public State of Florida at Large.

My Commission expires May 17th, 1944.

The undersigned does hereby accept the foregoing
72 appraisement and adopts the same as the inventory of the assets of the estate of Charles F. Pace, deceased, and the undersigned does hereby consent to the approval and allowance of compensation applied for by the appraisers herein, as set forth in their foregoing affidavits.

ELIZABETH C. PACE
As Executrix of said Estate.

73 In the County Judge's Court in and for Bradford County, Florida.

STATE OF FLORIDA,
County of Bradford. ss.

I, E. K. Perryman, Judge of the County Judge's Court in and for Bradford County, Florida, do hereby certify that the above and foregoing constitutes a true and correct copy and literal transcript of Report of Appraisers as the same now appears of record and among the files of said Court.

And I further certify that the said County Judge's Court is a court of record with an official seal and that the Judge of said Court is the custodian of the records and of the seal of said Court, and that said Court has original jurisdiction of the settlement of the estates of decedents and minors, to take probate of wills, to grant Letters Testamentary and of Administration and Guardianship, and to discharge the duties usually pertaining to courts of probate, and that said Court has no Clerk.

Witness my hand and the seal of said Court, at Starke, Bradford County, Florida, this the 6th day of June, A. D. 1941.

E. K. PERRYMAN
Judge of the County Judge's Court in and for Bradford County, Florida.

74 "*Stipulation Exhibit F*"

STATE OF FLORIDA,
County of Duval.

Personally appeared before me, the undersigned authority, Elmer E. Hazard, who being first duly sworn deposes and says that he has been admitted to the Bar of the State of Florida, and has been actively practising before all the courts in the State of Florida, including the United States District Court, for seventeen (17) years last past and prior to the date of this affidavit.

Affiant says that he has examined the Constitution and law of the State of Florida with reference to Poll or Capitation Tax as a prerequisite for the right to vote in the State of Florida, and finds the following to be the only provision of the Constitution and Statutes relating to the same: Article VI, Section 8, of the Constitution of the State of Florida, 1885, provides as follows:

"Section 8. The Legislature shall have power to make the payment of the capitation tax, a prerequisite for voting, and all such taxes received shall go into the school fund."

Affiant further says that the above Constitutional provision has not been amended or repealed and is in full force and effect at the present time and has been in full force and effect since 1885.

Affiant further says that the above Constitutional provision has not been amended or repealed and is in full force and effect at the present time and has been in full force and effect since 1885.

Affiant further says that Section 215, Revised General Statutes, 1920, 248 Compiled General Laws, 1927, is as follows:

"248. (215) Who are qualified electors. — Every person of the age of twenty-one years and upwards, that shall at the time of registration be a citizen of the United States, and shall have resided and had his or her habitation, domicile, home and place of permanent abode in Florida for one

year, and in the county for six months; shall, if otherwise qualified according to law in such county, be deemed a qualified elector at all elections under the Constitution. Naturalized citizens of the United States, at the time of and before registration, shall produce to the registration officer their certificates of naturalization or duly certified copies thereof, and shall make oath that they are the identical person named in such certificates, before they shall be allowed to register: Provided, that the following classes of persons shall not be entitled to vote:

"First. Persons not duly registered according to law.

"Second. Persons under guardianship, including those kept in or confined in public prison.

"Third. Persons who are insane or idiotic.

"Fourth. Persons who may have been convicted of any felony by any court of record.

"Fifth. Persons who may have been convicted of bribery, perjury, or larceny, or of any infamous crime in any court of this State, or any other State, or interested in any bet or wager, the result of which shall depend upon any election, or that shall hereafter fight a duel, or send knowingly, carry or accept a challenge to fight, or that shall be a second to either party, or that shall be the bearer of such challenge or acceptance: but the legal disability shall not accrue until after trial and conviction by due form of law.

"Sixth. No person shall be permitted to vote at an election who shall have failed to pay, at least on or before the fourth Saturday preceding the day of such election, his or her poll taxes for the two years next preceding the year in which such election shall be held: Provided, that no person shall be prevented from voting on account of not having so paid a pool tax for any year which shall not have been lawfully assessable against him or her by reason of his or her not having been of age, or having been over fifty-five years of age, or who has lost a limb in battle, or who shall have

become disabled in the United States Army or Navy service, and who shall have procured and shall exhibit the certificate of the supervisor or registration to the effect as hereinafter provided for; and no person who became eligible to qualify as an elector in the year A. D. 1920, shall be prevented from voting because of not having paid a poll tax for that year: Provided, that no person who has not been in this State one year previous to any general election, shall be required to pay more than one year's poll taxes: Provided, that no person who has only been a resident of this State one year must first produce a poll tax receipt from the State from which they moved from, before being permitted to vote."

"Seventh. No person shall be permitted to vote, or shall such vote be counted, unless the person registers to vote in the election district in which he or she shall have his or her permanent place of residence."

Affiant further states that the above quoted law is also found in Chapter 4328, Section 1, Laws of Florida, 1895, as amended and reenacted by Chapter 8583, Section 1, Laws of Florida, 1921, and said laws are in full force and effect and have not been amended or repealed, except by Section
76 248 (1), Compiled General Laws, Permanent Supplement, 1940, Chapter 18061, Section 1, Laws of Florida, 1937, which is as follows:

"248 (1). Payment of poll tax not prerequisite to right to vote. — The payment of a poll tax shall not be required of any person, otherwise qualified as an elector, to vote at any primary, special, general or other election hereafter held in this State under the Constitution or any statutes passed in pursuance thereof."

Affiant further says that the last mentioned statute was enacted in 1937, and became in full force and effect on May 29, 1937, and its effect is to repeal by implication only that portion of the then existing statute, to-wit: 215 Revised General Statutes, 1920, 246 Compiled General Laws, 1927,

requiring the payment of a Poll or Capitation tax as a prerequisite to the right to vote in the State of Florida.

Further affiant says not.

(Signed) ELMER E. HAZARD

Sworn to and subscribed before me this 7th day of June, A. D. 1941.

(Signed) JEAN S. PATTERSON
Notary Public, State of Florida at Large.

(Seal)

My Commission expires Jan. 16, 1945.

"*Stipulation Exhibit G*"

Statement Regarding Taxes Paid to the District of Columbia by Charles F. Pace and Elizabeth C. Pace

CHARLES F. PACE

Income Tax

Income taxes for the calendar year 1939 in the amount of $150.73 were paid to the Collector of Taxes, D. C. The address of Mr. Pace was given as 1851 Columbia Road. No claim for refund on the basis of domicile was made to the Income Tax Division.

Personal Tax

	Intangibles Reported	Tax	Address
1937	$19,708.	$98.54	1539 Eye St., N. W.
1938	43,508.	217.54	1539 Eye St., N. W.
1939	36,452.	182.26	1851 Columbia Road

Miss Mary S. Pace, a sister of Charles F. Pace, died on January 15, 1938, while residing in the District of Columbia with her said brother and her sister, Elizabeth C. Pace, the petitioner herein; a return of property held jointly by the two sisters was filed with the Assessor, D. C., and an inheritance tax in the amount of $200.79 paid on account of such jointly held property. All correspondence with the

office of the assessor regarding the tax was carried on by Charles F. Pace (as "agent" for Elizabeth) and the tax was paid by said Charles voluntarily and without protest on February 15, 1938.

ELIZABETH C. PACE

Income Tax

Income taxes for the calendar year 1939 in the amount of $22.50 were paid to the Collector of Taxes, D. C. The address of Miss Pace was given as 1851 Columbia Road. No claim for refund on the basis of domicle was made to the Income Tax Division.

78 *Personal Tax*

	Intangibles Reported	Tax	Address
1939	$5,216.	$26.08	1851 Columbia Road

79 *"Stipulation Exhibit H"*

Oco Thompson, Financial Clerk
United States Senate
Disbursing Office
Washington

June 13, 1941

Board of Tax Appeals, District of Columbia,
Washington, D. C.

Gentlemen:

This is to certify that according to the official records of this office Charles F. Pace was appointed from Florida as a clerk in the United States Senate on March 21, 1913, on the recommendation of the late Senator Duncan U. Fletcher of that State, and served continuously from the aforesaid date to and including March 20, 1940, the date of his death, at which time he held the position of Financial Clerk of the Senate.

Respectfully,

OCO THOMPSON
Financial Clerk

HEALTH DEPT. D.C.
OFFICE

CERTIFICATE OF DEATH

1940 MAR 21 PM 3 46

DISTRICT OF COLUMBIA

1. PLACE OF DEATH
No. Haines Point - River Street, Section
Name of Hospital Duration of residence therein
2. FULL NAME Charles F. Pace
(a) Residence, No. 1851 Columbia Rd NW Street
(Usual place of abode) (If nonresident, give city or town and State)
Length of residence in D. of C. 27 yrs. mos. da. How long in U. S. if of foreign birth? yrs. mos. da.

PERSONAL AND STATISTICAL PARTICULARS

3. SEX: Male
4. COLOR OR RACE: White
5. SINGLE, MARRIED, WIDOWED, OR DIVORCED (write the word): Single
6a. If married, widowed, or divorced, HUSBAND of (or WIFE of)
6. DATE OF BIRTH (month, day, and year): 1876
7. AGE: Years 65 Months Days
8. OCCUPATION OF DECEASED
(a) Trade, profession, or particular kind of work: Financial Clerk
(b) General nature of industry, business, or establishment in which employed (or employer): Senate
9. BIRTHPLACE (city or town) (State or country): Stark, Florida
10. NAME OF FATHER (in full): George E. Pace
11. BIRTHPLACE OF FATHER (City or town) (State or country): Savannah, Georgia
12. MAIDEN NAME OF MOTHER (in full): Margaret Avery
13. BIRTHPLACE OF MOTHER (City or town) (State or country): Halifax, Nova Scotia
14. Above information furnished by: Philip von
Address: 311 S. Edgewood St Arlington Va
15. Relation of informant to deceased: Friend

MEDICAL CERTIFICATE OF DEATH

16. DATE OF DEATH (month, day, and year): Mar 20 40
17. I HEREBY CERTIFY, that I attended deceased from ... 19... to ... 19...
that I last saw h... alive on ... 19...
and that death occurred, on the date stated above, at ... m.
The CAUSE OF DEATH* was as follows:

(Duration) yrs. mos. da.
CONTRIBUTORY (SECONDARY)
(Duration) yrs. mos. da.
18. Where was disease contracted, if (Not) Other than residence?
Name of (Operation) Date
Was (there an autopsy)?
What laboratory tests confirmed diagnosis?
(Signed) M.D.
(Address)

* State the Disease Causing Death, or in Deaths from Violence Causes, State (1) Means and Nature of Injury, and (2) Whether Accidental, Suicidal, or Homicidal. (See reverse side for additional space.)

19. PLACE OF BURIAL, CREMATION, OR REMOVAL: Mt A Olivet Cemetery-Pat. Va. DATE: Mar. 23 40
20. UNDERTAKER: Martin W. Gleason & Co.
Address: 1300 N St. N.W.

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Washington, D. C. [redacted]

The foregoing is a true and correct copy of a certificate of death on file with the Health Department of the District of Columbia, and duly recorded in the records of said Department.

[redacted] M. D.
Asst.
Chief Clerk

81 Endorsed: Received and filed July 23 1941
Board of Tax Appeals for the District of Columbia

Board of Tax Appeals for the District of Columbia

Docket No. 456

DISTRICT OF COLUMBIA, *Petitioner*,

v.

ELIZABETH C. PACE, *Respondent*.

Petition of the District of Columbia for Review by the United States Court of Appeals for the District of Columbia of the Decision of the Board of Tax Appeals for the District of Columbia.

The District of Columbia, the petitioner in this cause, by Richmond B. Keech, Corporation Counsel, hereby files its petition for review by the United States Court of Appeals for the District of Columbia of the decision of the Board of Tax Appeals for the District of Columbia rendered June 26, 1941, determining that an inheritance tax in the sum of $605.15 was erroneously collected from, and should be refunded to, the respondent.

I

Petitioner is a Municipal Corporation.

II

Nature of the Controversy

(a) The controversy involves the domicile of Charles E. Pace, deceased, and the validity of the assessment and collection by the assessing and collecting authorities of the District of Columbia of an inheritance tax upon the transfer of the taxable portion of personal property held jointly by the respondent and said decedent.

(b) Charles F. Pace died a resident of the District of Columbia on March 20, 1940, at the age of 63 years. In 1913 said decedent was appointed to a position of clerk in the Congressional Library and came to reside in the District of Columbia. Shortly thereafter, he was
82 appointed Financial Clerk of the Senate of the United States, which position he held continuously until his death. At the time of his appointment to the federal service in 1913, the decedent sold the family homestead at Starke, Florida, and thereafter had no home or residence except the one which he continuously maintained in the District of Columbia until his death. Decedent, after his removal to the District of Columbia, continued to pay poll taxes and vote regularly, or at least frequently, in the Florida elections. Although the decedent had stated on several occasions that he was a resident of Florida, his will, dated July 12, 1937, states that he was "of the City of Washington, District of Columbia."

(c) Within the time prescribed by law the respondent filed an inheritance tax return with the Assessor showing that at the time of his death the decedent and the respondent were the joint owners or holders of accounts in a building and loan association and trust company, both in the District of Columbia, in the aggregate amount of $44,343.64. Thereafter, the Assessor assessed against the respondent an inheritance tax in the sum of $605.15 computed upon one-half of the amount of said joint accounts. On December 20, 1940, the respondent paid said tax to the Collector of Taxes of the District of Columbia under protest in writing, and appealed from said assessment to the Board of Tax Appeals.

III

The petitioner, being aggrieved by the findings of fact and conclusion of law contained in said findings and opinion of the Board of Tax Appeals, and by its decision entered in pursuance thereto, desires to obtain a review thereof by

the United States Court of Appeals for the District of Columbia.

s/ RICHMOND B. KEECH,
Corporation Counsel, D. C.

s/ VERNON E. WEST,
Principal Assistant Corporation Counsel, D. C.

s/ GLENN SIMMON,
Assistant Corporation Counsel, D. C.

83 DISTRICT OF COLUMBIA, ss:

Glenn Simmon, being duly sworn, says that he is counsel of record in the foregoing cause; that as such counsel he is authorized to verify the foregoing petition for review; that he has read the said petition and is familiar with the statements contained therein; and that the statements made are true to the best of his knowledge, information and belief.

s/ GLENN SIMMON,
Assistant Corporation Counsel, D. C.

Subscribed and sworn to before me this 23rd day of July, 1941.

ADAM A. GIEBEL,
(Seal) *Notary Public, D. C.*

My commission expires September 15, 1944.

Transcript of Testimony Taken at Washington, D. C., June 17, 1941

JO. V. MORGAN,
Member Sole.

GRAYCE McGRAW,
Reporter.

84 Before the Board of Tax Appeals for the District of Columbia

Docket No. 456

ELIZABETH C. PACE, *Petitioner*,

v.

DISTRICT OF COLUMBIA, *Respondent*.

Transcript of Testimony Taken at Washington, D. C., June 17, 1941

Now on this 17 day of June, 1941, the above-entitled proceeding came on to be heard pursuant to legal notice given to all parties, at which hearing petitioner was represented by George H. Happ, Esq., and George W. Thames, Esq.; respondent being represented by Gleam Simmon, Esq., and all parties announcing ready for trial, the following proceedings were had, to wit:

85 Mr. Happ: This is a petition filed as an appeal against the ruling of the Assessor in levying a tax upon property held jointly by the petitioner, Elizabeth C. Pace, and her late brother, Charles F. Pace, who died in the District of Columbia on March 20, 1940. The property was located in the District of Columbia and was intangible personal property, being deposits in banks and building associations.

By the Board: You claim that Mr. Pace was domiciled in the State of Florida at the time of his death?

Mr. Happ: Yes. There are a number of errors set forth in the petition and prior to the assessment The District Court of the United States for the District of Columbia, decreed that the said Charles F. Pace, departed this life a resident of the State of Florida.

By the Board: Do you contend that is binding on the District of Columbia?

Mr. Happ: It is conclusive, we contend. Of course, as I understand the statute, in order that jointly held property to be taxable it must have a taxable situs in the District

and the controlling element here is the question of domicile of the decedent, Mr. Pace. I think Mr. Simmon agrees that domicile is the controlling point in this case.

Mr. Simmon: Yes.

By the Board: You don't contend that the domicile of Miss Pace has anything to do with it?

Mr. Simmon: No.

86 By the Board: Do you agree that if it is found that Mr. Pace, the decedent, was domiciled in Florida there is no tax due and if he was domiciled in the District the tax is valid?

Mr. Simmon: That is conceded.

Mr. Happ: We both concede that. At this time both the petitioner-respondent will offer to the Board a stipulation by means of which we propose to save the Board a lot of work. The stipulation contains a number of exhibits which are to be received in evidence. Some of the exhibits are to be received in evidence merely for their worth; others are admitted as facts. The stipulation contains affidavits of residents of Florida, whose testimony would ordinarily have to be taken by means of depositions. We are stipulating that those affidavits be received in lieu of depositions. The Board is privileged to believe the witness or not believe the witness. Our prime purpose of the stipulation is to place this evidence before the Board and let the Board reach its own conclusions.

By the Board: As I understand it the affidavits were used in some other proceeding?

Mr. Happ: Yes.

By the Board: The District has agreed with you that if those persons were before the Board, either personally or by deposition, that they would testify to certain things?

Mr. Simmon: That is correct.

By the Board: You don't admit what they say is true?

Mr. Simmon: That is true, and there are certain things in those affidavits which have been lined out.

87 Mr. Happ: We have but one copy of the stipulation and we ask that we be permitted to supply the second copy.

By the Board: The stipulation will be marked as Exhibit "1" and received in evidence.

Mr. Happ: We had an understanding with Mr. Simmon that certain tax payments were made and no protest made at that time. That is part of the stipulation and in our agreement the petitioner questions the relevancy of one tax payment; we submit that to the Board and ask the Board to decide whether or not that one tax payment was relevant.

By the Board: What do you mean relevant?

Mr. Happ: There was a payment made and not made under protest, and as to its legal effect that is left to the Board. That was paid upon the estate of Mary Pace, who is now deceased and who is not a party to this proceeding.

By the Board: The stipulation includes a reference to judgment in another court, does it?

Mr. Happ: Yes. It contains a copy of the two judgments; the judgment to Transmit Will of the deceased to his domicile in Florida, and also another judgment, Petition for Ancillary Letters Testamentary to Miss Elizabeth C. Pace. I would like to put Miss Pace on the stand.

Miss Elizabeth C. Pace, petitioner herein, being first duly sworn on her own behalf, deposes and says:

Direct Examination

By Mr. Happ:

Q. State your name? A. Elizabeth C. Pace.

88 Q. You are the petitioner in this case? A. Yes.

Q. You are a sister of Charles F. Pace who died March 20, 1940? A. Yes.

Q. At the time of your brother's death I believe you owned certain property jointly with him which is described in the petition filed here? A. Yes.

By the Board: Is there any dispute as to the computation of the tax and the value of the property?

Mr. Happ: No.

Q. Where was your brother born? A. Jacksonville, Florida, October 21, 1877.

Q. Did there come a time when he removed from Jacksonville? A. Yes. The family moved to Starke, Florida. My parents moved down there and he moved with the family. Charlie was just a boy then. The whole family was born in Jacksonville. I was born in Jacksonville.

Q. When he moved to Starke was he under 21? A. Yes.

Q. Have you any relatives in Florida now? A. Yes, two nieces.

Q. Directing your attention to the year 1913 where were you at that time? A. In Washington studying music. My sister came here to be with me while I was studying.

Q. She was not employed? A. No.

Q. Nor were you? A. No.

89 Q. Was there any other change in 1913—did any other member of your family come to the District of Columbia? A. Yes, my brother came to accept a position at the Capitol.

Q. Just state if you know, the circumstances of his coming to Washington? A. He and Senator Fletcher were very close friends and he had done a lot of work for Senator Fletcher and the Senator told Charlie if he could ever do anything for him that all he had to do was to tell him so after the election of President Wilson he wrote to Charlie and told him he had a good position at the Capitol for him and asked him if he would accept it and Charlie thought he ought to take it because he thought it would be better for us all to be together and we discussed it.

Q. Did he accept it? A. Yes.

Q. What was he doing? A. He was in a bank at Jacksonville.

Q. He was employed? A. Yes.

Q. Do you know as an actual fact that he did accept the government position? A. Oh, yes.

Q. What was the position? A. When he went to the Capitol it was in the library and he was there only a short

time and they took him out and put him in the post office of the Capitol and he stayed there a few months and they offered him a position in the disbursing office as clerk and before he was there very long he was made assistant financial clerk and he stayed there for a while and then when Mr. Nixon died he was made financial clerk of
90 the Senate and held that until March 20, 1940.

Q. Miss Pace from 1913 when your brother came to Washington up to the time of his death in 1940 was there any lapse of employment by the United States Government? A. No, none at all.

Q. Was your brother a civil service employee? A. No, he was not—none of them were then, but I think they are all now.

Q. He held an appointee position? A. Yes.

By the Board: Did the Republican regime from 1921 to 1933 interfere with your brother's position?

A. No, not at all. In fact, I believe they were more anxious for him to stay than the others.

Q. It made no difference in his employment? A. No.

By the Board: It was dependent upon the party, or any senator changing or being elected?

A. No, it was a life position.

Q. Wasn't his salary raised during the Republican regime? A. Yes.

Q. Do you know whether or not your brother voted in the State of Florida during the whole time that he lived in the District of Columbia? A. I am quite sure he did.

Q. Did you vote in Florida? A. No.

Q. Why? A. I just don't believe in woman suffrage. I thought the men folks could take care of that.

91 Q. Did you ever have occasion to know that your brother returned to Florida to vote? A. Yes.

Mr. Simmon: Did you ever see him vote?

A. No.

Q. Did you ever see your brother mail an absentee ballot? A. Yes, on several occasions.

Q. Do you know if your brother, subsequent to 1913, took any active part in the political campaigns in Florida? A. Yes, a very active part in Senator Fletcher's campaign and also Senator Trammel.

By the Board: Did you know that?

A. Oh, yes, I know that, and Charlie went down there and he wrote letters and took them down.

Q. Miss Pace, I show you here for identification ten pieces of paper with printing and writing thereon and ask if you know what they are? A. They are receipts for poll tax.

Q. Have you seen them before? A. Yes, I found them in his papers.

Q. Were they all together? A. No, they were scattered.

Q. What disposition did you make of them? A. I gave them to you.

Q. Are they the same receipts? A. Yes.

Mr. Happ: I offer these receipts which are poll tax receipts from 1916 to 1925, in evidence.

Mr. Simmon: No objection.

By the Board: They will be marked Exhibits "2", "2a", "2b", "2c", "2d", "2e", "2f", "2g", "2h" and "2i".

92 Q. They are all the receipts you found? A. Yes.

Q. You don't know of any particular place where your brother kept such receipts? A. No, I just found them scattered around.

Q. Did your brother own real estate in the District? A. No.

Q. Did you? A. No.

Q. While your brother was living, at any time did there arise the question of purchasing a home in the District? A. Yes, on several occasions.

Q. From the time that you first came to the District and when your brother came in 1913, what type quarters have you occupied? A. We have always been in a boarding house or in an apartment.

Q. Rented quarters? A. Yes.

Q. You have never owned a house? A. No.

Q. Would you state to the Board the discussions that arose with regard to purchasing a home or real estate in the District? A. I had a brother who was vice rector at Catholic University and he wanted us to stay in Washington and on several occasions my sister looked at a home on 16 Street that she liked—that was Mary—but Charlie always opposed it and said he didn't want to buy a home in Washington because he was going back to Florida as soon as he left his place at the Capitol. On several occasions my brother who was at the University tried to persuade Charlie to build a home in Washington and Charlie said he was going back to Florida because the climate here was too hot for him and we just abandoned the idea
93 of building a home.

Q. Did he give any other reason than that the climate was too hot? A. He said he wanted to live in Florida.

By the Board: How old was he when he died?

A. Sixty-three.

By the Board: Did he ever tell you when he was going to retire?

A. No, because they wouldn't let him. He asked several times to resign and they asked him to stay longer.

Q. What was your brother's work? A. He was devoted to his work. That was one reason he didn't go to Florida to vote because he couldn't leave his work.

Q. But he did vote by absentee ballot? A. Yes.

Q. During the time that your brother lived in Washington did you have conversations with him, other than what you have stated, as to his intention of returning to Florida? A. Yes, he frequently talked over with me about going back. He used to say "Are you going to stay in the District when I go back or are you going back with me." Of course, I told him I wanted to go back with him.

Q. Did you ever discuss where you would live in Florida? A. Yes, he said St. Augustine or Jacksonville or Starke.

He asked me which I would like and I told him it didn't make any difference to me.

Q. Did there come a time when he refused an important public office, and if so, what did your brother say to you with reference to that refusal? A. Yes, just previous to Mr. McCall's leaving his office—he was comptroller general—the Senators had observed Charlie's work and thought he was especially fitted for that sort of work and they said "won't you let us present your name to the President for the position of Comptroller General?" Charlie said he would think about it but that he could give them his answer then. He talked it over with me and my sister and he said the position would be quite an honor with a very attractive salary, but he said as I have told you I am not going to make Washington my permanent home.

94

Q. Do you know of your own knowledge the tenure of office of the comptroller general? A. I think it is fifteen years—something like that.

Q. Did Mr. Pace while in Washington ever show any marked interest or attention to civic affairs in the District? A. No, he didn't. He contributed to the Community Chest because he thought he should but he didn't belong to any organizations.

Q. Did he belong to any clubs or associations? A. No.

Q. Did he ever show any marked interest—civic interest—for Starke, Florida? A. Yes, he did. He was always interested in civic affairs in Starke and frequently sent contributions down there and he contributed to the woman's club when that was being built.

Q. Of your own knowledge do you know if he continuously subscribed to Florida papers? A. Yes, the Jacksonville paper and the little paper at Starke.

Q. Did you frequently discuss with him matters of local interest as well as state interest in regard to Florida? A. Yes, he was always keeping up with everything.

Q. While your brother was in Washington you lived with him? A. Yes.

95 Q. Do you know if he was engaged in any business or enterprise other than his work at the Capitol? A. Nothing.

Q. Do you know if he was ever approached to interest himself in an active business in Washington? A. Yes, Mr. McNeill wanted him to go into the real estate business with him but he said no.

Q. Did your brother own real estate in Florida? A. Yes, a great deal of it.

Q. He owned property at Starke? A. Yes.

Q. Did he own that when he came to Washington. A. Yes.

Q. Did he purchase any adverse interest in that property subsequent to his coming to Washington? A. No, he he had owned it for years.

Q. Do you know as an actual fact if your brother maintained a small warehouse in Starke, Florida, upon a lot which he owned and in which he stored certain furniture? A. Yes, he had a great many things stored in that place, I saw them when I was there last summer.

Q. What did that consist of? A. A lot of furniture and all his law library, bedding and furniture.

Q. House furnishings? A. Yes, and treasures we had.

Q. Do you know if they were stored from the time he left Florida until his death? A. Yes.

Q. Did you ever discuss with him the purpose of storing it? A. He just wanted to have it there when we went back to live.

96 Q. You discussed that with him? A. Yes.

Q. He owned certan mortgages and had active investments in Florida? A. Yes.

Q. Did he maintain an active bank account in the State of Florida? A. Yes, in Jacksonville and in Starke too.

Q. At the time of his death did he still maintain a bank account in Florida? A. Yes.

Q. A checking account? A. Yes.

Q. If you know what was the approximate balance? A. I think it is on the list of one of those reports.

Q. Did you ever discuss with him the question of active business transactions in the District of Columbia or in Florida, why he made them in Florida and not in the District? A. Yes, he said he was not going to make this his permanent home and so why should he.

Q. Where is your brother resting now? A. In a vault here.

Q. Do you pay rent on it? A. Yes.

Q. What is your purpose? A. After the estate is settled I plan to take all their bodies back to Florida because all my people are buried there. I intend to bury them in Jacksonville in the family lot there.

Q. Miss Pace, I want to show you for identification three documents—An Exemplified Copy of the Last Will and Testament of Charles F. Pace; Order for Letters Testamentary and Letters Testamentary. Have you seen
97 those? A. Yes.

Mr. Happ: I now offer these documents in evidence.

Mr. Simmon: No objection.

By the Board: They will be marked Exhibits "3", "4", and "5".

Q. Miss Pace, do you know as an actual fact whether or not your brother purchased real estate in the State of Florida subsequent to coming to Washington? A. Yes, he bought all the property in Clay County.

Q. Do you know if he purchased property in Duval County? A. Yes.

Q. Have you seen his holdings as set forth in the stipulation report? A. Yes.

Q. You have seen that report? A. Yes.

Q. Miss Pace you have paid taxes in the District of Columbia? A. Yes.

Q. Let me ask you, do you consider yourself a resident of Florida or the District of Columbia? A. I guess I am a resident now but I may change my mind and move to Florida because my nieces and my friends are there, of course, I have friends here too.

Q. Up to the time of your brother's death did you have a continuing intention to return to Florida?

By the Board: She has already testified that her brother said he would go back and that she would have gone with him.

Q. Was it continuing? A. Oh, yes, I always knew I wanted to go back.

Q. You paid personal taxes and income taxes in the District? A. Yes.

98 Q. What was your purpose in so paying those taxes? A. Well, I was in the District and I thought I should pay them.

Mr. Happ: Before Mr. Simmon cross-examines I would like to put Mr. Schooley on. He has just come in.

By the Board: All right.

Witnessed Excused.

William E. Schooley, being first duly sworn on behalf of the petitioner herein, deposes and says:

Direct examination

By Mr. Happ:

Q. State your name? A. William E. Schooley.

Q. You are connected with the American Security and Trust Company? A. Yes. I am assistant vice president.

Q. In the course of your business connection with the American Security and Trust Company did you have occasion to meet Charles F. Pace? A. Yes.

Q. Did you have any business relations with Mr. Pace? A. Yes, I was personally acquainted with Mr. Pace, having met him through the office and he purchased and sold securities through me and for the period of the last five or six years I had made out his income tax return.

Q. The securities handled through you were they United States government issues? A. Yes.

99 Q. You made out his federal income tax returns?

A. Yes, and for the two years which there has been a District tax.

Q. Where did you forward those returns? A. To Baltimore.

Q. Directing your attention to the first time you had occasion to prepare a District income tax return for Mr. Pace, do you recall what year that was? A. It was the first year the law went into effect—1939, I believe.

Q. Prior to that time you prepared his federal returns? A. Yes.

Q. Did you discuss with him the question of the District income tax at that time? A. Yes.

Q. What was that discussion? A. The question there was that Mr. Pace had been appointed to federal service from the State of Florida. He told me at one time he was employed at a bank and had obtained this appointment which he thought was going to be a temporary matter. He received an offer to return to Florida in a bank in an official capacity. He had a letter with him at that time and showed it to me. He had been asked to take a position in a bank in Florida and he decided not to take it after talking with some of the Senators. Then the question came up about his paying the District income tax and at that time my interpretation of the act was that any one receiving his salary here in the District was subject to the income tax and I so advised him.

100 Q. Was his residence discussed at that time? A. Yes, he said he claimed his residence in Florida—claimed his legal residence in Florida.

Cross-examination

By Mr. Simmons:

Q. When did he get this letter to which you have referred, offering him a position in a bank in Florida? A. I would say five or six years prior to his death.

Q. What was the nature of the letter? A. It was written in long hand by a president of some bank. I think he had been in this bank before he came to Washington and he felt that if he would go back to Florida he could make more

money there and look after all his investments which were there. Mr. Pace stated to me that he thought he could make more money in Florida if he would return than he could make in Washington. He had extensive mortgages and real estate there.

Q. Did you offer any advice? A. No, sir.

Q. Did the letter state the salary? A. I don't recall that it did.

Re-direct examination

By Mr. Happ:

Q. Did he state definitely why he didn't accept the position? A. He said he talked with the senators on the hill and they thought he should continue on because he had been a public servant and in the service for so long.

Witness excused.

Miss Elizabeth C. Pace, heretofore duly sworn on
101 her own behalf, recalled for cross-examination:

Cross Examination.

By Mr. Simmon:

Q. Miss Pace, I don't think you stated when you came to Washington? A. I came here I think in 1910 or 1911. I was studying music.

Q. You came here for that purpose? A. Yes.

Q. Did your sister Miss Mary come for the same purpose? A. No, she came here just to be with me.

Q. Where did you reside at that time? A. The first year we lived on Rhode Island Avenue, 1405, and then later on Massachusetts Avenue near Thomas Circle. We lived in a boarding house.

Q. What was the character of your home in Florida at the time you left? A. A very beautiful home in Starke.

Q. A residence? A. Yes.

Q. Who was living there at that time? A. My brother Charlie and my sister and myself. My mother and father had died prior to that time.

Q. When Charlie came here in 1913 did you then all live together? A. Yes, we always did.

Q. What address was that? A. We were on 12 Street, I believe.

Q. Was that in a boarding house? A. Yes.

Q. You owned your home in Florida? A. We
102 sold it.

Q. Who owned it? A. My brother Charlie. My father left everything to him.

Q. He sold it when he came here in 1913? A. Yes. It was such a large place we didn't care to keep up such a large place and there were so many dear associations there that we did not want to go back in that house.

Q. What did he do with the furnishings? A. They were stored in this office that has been referred to here as a warehouse. He always called it his office.

Q. Did he own that building at that time? A. Yes.

Q. And he stored the furniture in that place? A. Yes, and his law library and all of those things. We didn't bring anything up here.

Q. What other property did he own in Starke at that time? A. Business property and stores.

Q. How many pieces of property did he own? A. Five stores, or six.

Mr. Happ: That is in the report in the stipulation.

Q. I show you Exhibit "1" which is a Stipulation, and to which is attached, Exhibit "E" which is a Report of Appraisers which lists certain property that Mr. Charles F. Pace owned at the time of his death. There are listed here three pieces of property in Bradford County, Florida. Will you state, if you know, whether or not he owned all those in 1913 at the time he came to Washington? A. Yes, he did.

Q. The first one listed there is in the Town of Starke?

A. Yes that is business property.

103 Q. And the others are in the Town of Starke? A. Yes, business property.

Q. Now there is one piece listed in Clay County—no, five pieces of property in Clay County? A. Yes, he had those.

Q. Did he own those at the time he left Florida in 1913? A. No.

Q. Can you tell which he did own? A. He bought most of those after he came here.

Q. You don't know which ones he did own? A. I don't think he owned any at the time he came here.

Q. Now in Duval County there are seven pieces of property. Do you know which of those he owned when he came here? A. I couldn't tell you, but I am sure he owned some of them when he came here.

Q. How did he acquire this real estate in Florida? A. Some of them he took mortgages on and then foreclosed and he had the property.

Q. Did he inherit some of them? A. In Starke he inherited it. The business property had been in the family for many years and before my father's death he made over everything to Charlie.

Q. Did he sell some real estate in Florida while he was here? A. Yes.

Q. Sold some and purchased other real estate? A. Yes.

Q. Have either you or Charlie at any time since 1913 had a home in Florida? A. No.

Q. Have you returned there frequently or at in-
104 tervals? A. I haven't been back there for very many times because I have been sick so much of the time since I have been in Washington.

Q. Do you know where Charlie stayed when he returned to Florida? A. He visited friends in Jacksonville and Starke and sometimes he would stay at the Winsor Hotel or another hotel.

Q. How large a town is Starke? A. About 1500. But it is booming now.

Q. You stated that in 1913 when Charlie came to Washington, one reason he came here was that he thought it would be better for the two girls and himself to be together.

Did he explain why? A. He was not making enough down there to take care of us and he thought it was better to be here on account of the salary.

Q. He was working in a bank in Florida? A. Yes.

Q. When did he accept the position of financial clerk of the Senate? A. About 1915 or 1916.

Q. I mean when was he made the financial clerk? A. Right after Mr. Nixon's death and that was about 1915 or 1916. Before the War.

Q. Do you know whether or not any property has been added to the furnishings and other personal property stored in the warehouse in Starke since 1913? A. No, nothing. Everything was there and I saw it last summer.

Q. The property that was there last summer is the same as was stored in 1913? A. Yes.

Q. How were his properties in Florida handled—
105 did he have an agent there who collected his rentals?
A. Yes, and he had his lawyers take care of them.

Q. Do you know how those matters were handled—whether or not the rentals were deposited in local banks or forwarded to him? A. I think they were taken care of by an attorney down there. I really don't know.

By the Board: Let the record show that it is agreed that the rentals from the property in Florida were deposited in local Florida banks by attorneys of the decedent.

Mr. Happ: Yes, we will agree to that.

Q. Did there come a time when you moved into an apartment in the District? A. Yes.

Q. When was that? A. 1914.

Q. And did you furnish it yourself or was it furnished? A. The first one was furnished.

Q. Did you later furnish one? A. Yes, later we did.

Q. Who owned the furniture? A. We all owned it.

Q. At the time of your sister's death how large an apartment did you have? A. Five rooms.

Q. Did you own the furniture there? A. Yes.

Q. Was Charlie a member of a church in the District? A. Oh, yes. We are Catholics.

Q. You were a member of a local church? A. Yes.

Q. And your other brother was at Catholic Uni-
106 versity? A. Yes.

Q. How long has he been in Washington? A. He died in 1938.

Q. Are there any other brothers and sisters? A. No, just the four of us.

Q. You referred to conversations you had had with Charlie from time to time regarding the building of a home in the District. Do you recall when those were? A. It was so frequent I don't know. But shortly after he took this position.

Q. After 1913? A. Yes, and my brother at the University was so anxious for us to stay but Charlie always said he did not intend making this his home.

Q. You first had such conversation shortly after 1915. Would that be correct? A. Yes—around 1916 or 1917.

Q. When did you next have such a conversation? A. About every year or so.

Q. What is the approximate value of Charlie's estate? A. I don't know.

Q. It was in any event sufficient so he could have returned to Florida at any time he liked? A. Yes.

Q. It was not dependent upon the salary he received from the Senate? A. No. On several occasions he wanted to resign but they wouldn't let him. They told him they wanted him to stay as long as he could stick it out.

Mr. Simmon: That's all.

Examination

107 By the Board:

Q. Did I understand you to say this was a life job? A. It would have been a life job. The Senators told him he could stay there as long as he wanted to.

Q. And he did stay as long as he lived? A. Yes.

Q. There was nothing compulsory about his staying there—that is, no one had anything against him to make him stay there? A. Of course not, no.

Q. Did he discuss with you the flattering offer he received from the bank? A. Yes.

Q. Did he explain why he did not take it when this offer was made? A. When the offer was made he discussed it with me. It was really a better salary than the one he was getting here.

Q. You mean his great desire to go back to Florida was overcome by the wish of the Senators that he remain here? A. It is pretty hard to turn down something like that when the Senators ask you to say for a while.

Q. When you "stay for a while" do you mean until he dropped in his shoes? A. He was very devoted to his work. He always felt it his duty to accede to the wishes of the Senators.

Q. When, in your mind, would the time come when he could throw aside that duty? A. I think when he became ill that time and wanted to resign. He said Senator or no Senator he was going to hand in his resignation.

Re-direct Examination

108 By Mr. Happ:

Q. Mr. Simmon was inquiring as to whether or not you had a home in Florida and why that was disposed of?

By the Board: She testified because it was too large and they didn't care to carry such a large home.

Q. When did you sell that house in Florida? A. When Charlie decided to leave.

Q. Did he dispose of the house in 1913? A. Yes.

Q. Mr. Simmon asked you certain questions with reference to the purchase of real estate in Florida and you mentioned that some was acquired by foreclosures on mortgages. Isn't it a fact that Mr. Pace actually purchased real estate after coming to Washington? A. Yes.

Q. Mr. Pace purchased more Florida real estate than he sold after coming to Washington, didn't he? A. Yes.

Q. Mention was made of Dr. Pace coming to Washington. Did Dr. Pace live here the whole time you were here? A. Yes, he was at the University since 1889.

Q. Was he in Rome for a while? A. Yes, he was educated there.

Mr. Happ: If the Board please, that is the petitioner's case.

Mr. Simmon: I wish to offer the death certificate of Mr. Pace.

Mr. Happ: There is no objection to its being received in evidence, with the exception of certain words thereon, namely, "jumped in river at Haines Point March 20, 1949." "Suicide." The words "melancholia—ill health" 109 and the word "drowning."

By the Board: The Board will disregard the description of the causes of death.

Mr. Simmon: I have no objection to that.

By the Board: The death certificate will be marked Respondent's Exhibit "A" and received in evidence.

Mr. Simmon: The purpose of this exhibit is to show that he determined his intention to return to Florida and that he died in the District of Columbia.

Reporter's Note: Exhibits "1", "2", "3", "4" and "5" on behalf of the petitioner and Exhibit "A" on behalf of the respondent appear in the original transcript on file with the Board of Tax Appeals for the District of Columbia, Room 313 District Building.

Before the Board of Tax Appeals for the
110 District of Columbia

Docket No. 456

Elizabeth C. Pace, *Petitioner*

v.

District of Columbia, *Respondent*

I, Grayce McGraw, Reporter for the Board of Tax Appeals for the District of Columbia, do hereby certify that the above and foregoing record is a true, complete and correct transcript of my shorthand notes taken of the pro-

ceedings before Jo. V. Morgan, Member Sole, on June 17, 1941.

In Witness Whereof, I have hereunto set my hand this 19th day of June, 1941.

GRAYCE McGRAW
Reporter

111 Endorsed: Received and Filed Aug 6 1941 Board of Tax Appeals for the District of Columbia

In the Board of Tax Appeals for the District of Columbia

DOCKET NO. 456.

DISTRICT OF COLUMBIA, *Petitioner*

v.

ELIZABETH C. PACE, *Respondent*

Designation of Record

To the Clerk of the Board of Tax Appeals:

You are hereby requested to prepare, certify and transmit to the Clerk of the United States Court of Appeals for the District of Columbia, with reference to petition for review heretofore filed by the petitioner in the above cause, a transcript of the record in the above cause, prepared and transmitted as required by law and by the rules of said Court, and to include in said transcript of record the following documents or certified copies thereof, to wit:

(1) Pleadings before the Board.

(2) Findings of Fact and Opinion of the Board of Tax Appeals.

(3) Decision of the Board of Tax Appeals.

(4) Petition for Review, with date of filing.

(5) Transcript of Testimony.

(6) Stipulation and exhibits filed with the Board.

(7) This Designation of Record.

RICHMOND B. KEECH,
Corporation Counsel, D. C.

VERNON E. WEST,
Prin. Asst. Corporation Counsel, D. C.

GLENN SIMMON,
Assistant Corporation Counsel, D. C., Attorneys for the Petitioner, District Building.

Dated this 4th day of August, 1941.

Service of the foregoing Designation of Record is hereby acknowledged this 5th day of August, 1941.

GEO. H. HAPP,
Attorney for the Respondent.

112 Board of Tax Appeals for the District of Columbia

DOCKET NO. 456

DISTRICT OF COLUMBIA, *Petitioner*

v.

ELIZABETH C. PACE, *Respondent.*

Certificate

I, Phyllis R. Liberti, Clerk of the Board of Tax Appeals for the District of Columbia, do hereby certify that the foregoing pages, 1 to 112, inclusive, contain and are a true copy of the transcript of record, papers, and proceedings on file and of record in my office as called for by the Designation of Record in the Petition for Review in the appeal as above numbered and entitled.

In testimony whereof, I hereunto set my hand and affix the seal of the Board of Tax Appeals for the District of Columbia this 11th day of August, 1941.

PHYLLIS R. LIBERTI,
Clerk, Board of Tax Appeals, D. C.

[fol. 130] IN UNITED STATES COURT OF APPEALS FOR DISTRICT OF COLUMBIA

Before Honorable D. Lawrence Groner, Chief Justice, and Honorable Justin Miller and Fred M. Vinson, Associate Justices

No. 8274

ELIZABETH C. PACE, Petitioner,

vs.

DISTRICT OF COLUMBIA, Respondent

MINUTE ENTRY—January 14, 1943

On motion of Mr. George H. Happ, Mr. Elmer E. Hazard of the Bar of the State of Florida was allowed to argue for petitioner pro hac vice by special leave of Court.

Argument commenced by Mr. Elmer E. Hazard, attorney for petitioner, continued by Mr. Glenn Simmon, attorney for respondent, and concluded by Mr. Elmer E. Hazard.

[fol. 131] IN UNITED STATES COURT OF APPEALS FOR THE DISTRICT OF COLUMBIA

No. 8274

ELIZABETH C. PACE, Petitioner,

v.

DISTRICT OF COLUMBIA, Respondent

On Petition for Review of Decision of the Board of Tax Appeals for the District of Columbia

Decided April 12, 1943

Mr. Elmer E. Hazard, of the Bar of the State of Florida, *pro hac vice*, with whom *Mr. George H. Happ* was on the brief, for petitioner.

Mr. Glenn Simmon, Assistant Corporation Counsel, D. C., with whom *Messrs. Richmond B. Keech*, Corporation Coun-

sel, D. C., and *Vernon E. West*, Principal Assistant Corporation Counsel, D. C., were on the brief, for respondent.

Before Groner, Chief Justice, and Miller and Vinson, Associate Justices

OPINION

VINSON, Associate Justice:

The sole issue we are called upon to determine, in reviewing the decision of the Board of Tax Appeals in this case, is whether Charles F. Pace was, at the time of his death, legally domiciled in Florida or in the District of Columbia. There is no dispute that Florida was his domicile of origin. He was born there and it had been the home of his family for several generations. The fact that the decedent left Florida and removed to, and lived in, the District of Columbia during the last twenty-seven years of his life raises the domiciliary question.

The decedent came to the District in 1913 to enter the Federal service. Two or three years later he became Financial Clerk of the Senate, and enjoyed that distinguished service continuously until his death here in 1940. The twenty-seven years of official service here, however, are material only to the issue of the waning of a will to return, for absenteeism alone does not operate to effect a change in domicile. The Supreme Court has recently reaffirmed the long-standing proposition that mere length of time devoted to the Federal service in the District is not enough, in itself, to deprive a Federal employee of his domicile of origin, and that the intention to leave the Federal employment and return to the territorial confines of one's domicile of origin need not be related to any definite date.[1]

Were it otherwise, the rule might act as a serious deterrent in the considerations of a state citizen, justly jealous [fol. 132] of his local affiliations, in contemplating Federal service in the District. There may be an inherent urge in man to retain allegiance to the state of his birth or choice

[1] District of Columbia v. Murphy, 314 U. S. 441, 455 (1941), reversing and remanding District of Columbia v. Murphy, 73 App. D. C. 347, 119 F. (2d) 451 (1941), and District of Columbia v. DeHart, 73 App. D. C. 345, 119 F. (2d) 449 (1941).

and to be possessed of the privileges and responsibilities that come with being domiciled in, and a citizen of, that state. Ofttimes it costs added dollars yearly to retain such privileges. Many will not suffer expatriation. Especially should this feeling be recognized in the District of Columbia where the battle for the rights that go with state citizenship has been waged through decades, and is particularly acute in this era. Being citizens of the United States is not sufficient for those who fight valiantly that citizens in the District of Columbia be raised to the level of citizens in the states, with the right to vote and thereby to participate actively in national and local government, and the right to possess all of the privileges valued by citizens in the states.

Clearly, then, as long as his Federal service continued, it is immaterial, in itself, whether the decedent's residence here lasted twenty-seven days, twenty-seven years, or even longer. However, the onus of demonstrating the continuing character of the state domicile has been placed upon the Federal employee.[2] He must carry the burden of proving that his residence here is of a transitory nature, as a convenience or necessity to, and roughly coterminus with, his Federal service.[3] The presumption of continuance of domicile of origin has given way to the counter-presumption of domicile in the territory in which one is resident until the contrary has been demonstrated. But it is open to the party whose domiciliary status is challenged to offer evidence of continuing affiliation with the state from whence he came to explain away the *prima facie* presumption which rises from his residence in the new political jurisdiction.

This review, therefore, merely poses the question whether those representing the decedent have carried the burden of showing that he intended to return to Florida at such time as he should decide to terminate his Federal service. In order properly to determine this question, we must examine with particularity the evidence relative to his intent:

Although the decedent sold the family homestead in Starke, Florida, when he left there, and had since owned no

[2] *Id.* at 456.

[3] But these rules are not appropriate alone to those who come here to enter the Federal service. See Beedy v. District of Columbia, 75 U. S. App. D. C. 289, 126 F. (2d) 647 (1942), *cert. not sought.*

home or other place of residence in Florida, his furniture and household goods were stored in a warehouse in that State maintained by him for this purpose, and they remained there until his death. During his twenty-seven years of residence in the District, the decedent lived in rented apartments and in boarding houses. He owned no real property here. At many times during his Federal service, he was urged by his brother and sisters, who had removed to the District earlier than the decedent, to purchase a home here, but he resisted their persuasion successfully, stating that he did not want to make his home in Washington, that he would return ot Florida at the termination of his Federal service. There was uncontradicted evidence that upon several occasions the decedent had expressed a desire to retire and return to Florida, but had been persuaded by his friends in the Senate not to do so. On one occasion, when his friends sought permission to urge his [fol. 133] appointment to another high governmental position, he requested them not to do so, explaining that he did not want to establish his home in the District.

When he left Florida in 1913, the decedent owned several pieces of real property in that State. From time to time during his service here, he acquired more. At the time of his death, he owned a number of business, residential, and farm properties in Bradford, Clay, and Duval counties in Florida, valued at approximately $30,000, and owned notes secured by Florida real estate in Clay and Duval counties, valued at over $28,000. His business affairs in Florida were handled through attorneys and agents there. The decedent owned also, at the time of his death, intangible assets valued in excess of $250,000, consisting largely of United States Treasury bonds and Consolidated Federal Land Bank bonds, which he kept with him in the District of Columbia. At that time he had a substantial sum on deposit in an active bank account in Florida, namely, $8,416.79, while in a bank in the District he had a deposit of $189.32.

At all times the decedent was registered and qualified to vote in the State of Florida. He exercised this right either in person or by absentee ballot. In voting by absentee ballot, it was necessary that he take oath that he was a legal resident of Florida. Throughout the years he paid the

Florida poll tax. This was a prerequisite for voting until 1937.[4]

The decedent did not belong to any civic or social clubs in the District, but he did become a member of a local church. However, in oral argument counsel for the respondent expressly agreed that no weight or significance as affecting domicile should be attached to this church membership. The evidence shows that the decedent had no marked interest in District affairs. On the other hand, it was demonstrated without contradiction that he had a very active interest, throughout his Federal service, in the local affairs, both civic and social, of Starke, Florida. He subscribed to the Starke newspaper. He contributed to civic and charitable institutions there, making the largest single donation to the upkeep of Crosby Lake Cemetery, in which a family burial lot was located. He corresponded with citizens of Starke, discussed their problems, and assisted in solving them.

In 1937, 1938, and 1939, the decedent paid District of Columbia intangible personal property taxes, amounting to $8.54, $217.54, and $182.26, respectively. Through the years he filed his Federal income tax returns with the Collector of Internal Revenue at Baltimore, Maryland, explaining this to be the custom of many Federal employees. An Assistant Vice-President of the American Security and Trust Company here testified that in 1939 he discussed with the decedent the question of the District income tax, and advised him that under his interpretation of the Act anyone receiving a salary here in the District was subject to the income tax. He testified further that on that occasion the decedent claimed his legal residence in Florida. The bank official then prepared and the decedent filed his return, paying a District income tax for 1939 amounting to $150.73.

The decedent's will, dated July 12, 1937, began with the statement: "I, Charles F. Pace, of the City of Washington, District of Columbia * * *." [Italics supplied] He died in the District on March 20, 1940. After his death, the will [fol. 134] was deposited with the Register of Wills in the District. The record shows, however, that upon motion of the petitioner it was transmitted by the District Court to the Clerk of the County Court for Bradford County, at

[4] Fla. Comp. Gen. Laws (1937) § 248(1), Perm. Supp. (1940) c. 18061, § 1.

Starke, Florida, for probate. The will was probated in Florida. Thereafter the District Court here, sitting in Probate, granted ancillary letters testamentary to the petitioner as executrix.

Other minutiae might be stated, but we believe the foregoing sets out the evidence necessary to present the domiciliary issue. The controversy began in this wise: The petitioner paid the Assessor, under protest, an inheritance tax assessed upon the transfer to her of certain intangible property of District situs formerly owned jointly with the decedent. She then appealed the assessment to the Board of Tax Appeals, on the ground that the decedent had been domiciled in Florida at the time of his death.

The Board of Tax Appeals, after hearing argument, determined that the decedent was domiciled in Florida at the time of his death, and ordered a refund of the tax paid. The District of Columbia then appealed to this court, but afterwards presented a motion, which was granted,[7] to remand the action to the Board of Tax Appeals for reconsideration in the light of the intervening decision of the Supreme Court in *District of Columbia* v. *Murphy*.[8] It was stipulated by the parties that the evidence adduced at the original hearing be considered as the evidence upon rehearing. The Board, upon reconsideration, adopted as its findings of fact the findings made in respect of the original hearing, except as to the nature of the decedent's intention to return to Florida upon the completion of his Federal employment. In its original opinion, the Board had stated that "whatever intention he had of returning to his former home was floating, and dependent on an event [terminating his Federal employment] which might not, and, in fact did not occur." It is apparent that in its original determination, the Board reluctantly held Florida to be the decedent's domicile, doing so only because it felt bound by the decisions of this court. The Board stated that:

> If the decedent had been employed in private industry or profession and had not been a Federal employee, the Board would not hesitate to rule that he was domiciled in the District of Columbia at the time of his

[7] District of Columbia v. Pace, No. 8007, judgment entered February 12, 1942.

[8] 314 U. S. 441 (1941).

> death. * * * The decedent, however, was a Federal employee and claimed a legal residence in Florida and voted regularly therein. Such being the case the Board, under the decisions of the United States Court of Appeals in Sweeney v. District of Columbia, 72 App. D. C. 30, 113 F. (2d) 25; District of Columbia v. Murphy, —— App. D. C. ——, 119 F. (2d) 451 and District of Columbia v. DeHart, —— App. D. C. ——, 119 F. (2d) 449, concludes as a matter of law that at the time of his death the decedent was not domiciled in the District of Columbia.

In its second and final opinion, however, the Board concluded as follows regarding the evidence relevant to the intent to return:

> The evidence adduced has not, in the mind of the Board, produced the belief that the decedent during [fol. 135] his residence in the District of Columbia *always had a fixed and definite intent to return* and take up his home in Florida when he should have been separated from the Federal service, and for that reason the Board cannot find that the decedent has *overcome the presumption, arising from his maintaining a home in the District*, that he was domiciled therein. [Italics supplied]

Thereupon, the Board reversed its former ruling and held the decedent to have been domiciled in the District. Obviously, however, the nature and degree of the intent attributed to the decedent was the same on each hearing. The Board's right-about-face was predicated upon the Supreme Court opinion in *District of Columbia* v. *Murphy*,[7] implicitly relied upon the Board as changing the rule regarding the determination of domicile. The appropriate words in the *Murphy* opinion are as follows:

> The place where a man lives is properly taken to be his domicile until facts adduced establish the contrary. * * * The taxing authority is warranted in treating as *prima facie* taxable any person quartered in the District on tax day whose status it deems doubtful. It is not an unreasonable burden upon the individual, who

[7] *Ibid.*

knows best whence he came, what he left behind, and his own attitudes, to require him to establish domicile elsewhere if he is to escape the tax.[8]

We held in *Beedy v. District of Columbia*,[9] however, that the *Murphy* case did no more than shift to the individual quartered in the District the burden of proof to establish domicile elsewhere—that the traditional substantive standards of the domiciliary concept remained unaltered. The District admitted this in oral argument before us. It is proper, therefore, that we determine, upon this review, whether the requisite burden has been sustained. A domiciliary determination involves a compound consideration of fact and law, and we are privileged to review the legal effect attached to the evidence before the Board.[10]

We have taken pains to square carefully the status of the decedent with the considerations mentioned by the Supreme Court as being relevant to a proper answer to the question of domicile, which considerations, as we understand them, are in no wise expressed by way of limitation. We believe that the petitioner has favorably shown, as regards the decedent, "whence he came", "what he left behind", and "his own attitudes" in the premises. The record indicates that the decedent's employment required his presence here. In the beginning his position was political in character. His high post was held at the will of the Senate. It has been demonstrated that he kept closely in touch with the election booths in Florida throughout the years. He persistently refused to acquire a "home" in the District. He did not bring his household goods with him to the District. All of his investments in realty, and the vast preponderance [fol. 136] of his bank deposits, were situated in Florida. He belonged to no clubs, lodges, social or civic groups in the District of Columbia—and this cannot be attributed to misanthropic leanings, for the record demonstrates that the decedent was socially-minded and generous as regards his friends and neighbors in Florida. Florida had long been

[8] 314 U. S. at 455.

[9] 75 U. S. App. D. C. 289, 126 F. (2d) 647 (1942), *cert. not sought*.

[10] Sweeney v. District of Columbia, 72 App. D. C. 30, 32, 113 F. (2d) 25, 27 (1940), *cert. denied*, 310 U. S. 631 (1940).

his family seat. He was not a "bird of passage". Throughout his long service here, he had never severed the "threads of close association" with his friends in Florida. His many declarations as to his intent to return to his domicile of origin and his attitude toward the District leave no doubt in this regard. These statements are persuasive to us because they were made throughout his Federal service, and at such times and under such circumstances that there was no occasion for them to be self-serving. Many of them were made before there was any tax problem involved or contemplated. The circumstances under which he paid income tax in the District of Columbia lend little weight to the side of District domicile. He had been advised by the bank official with whom he conferred that anyone receiving a salary here in the District was subject to the income tax; and upon that very occasion the decedent again maintained that his legal residence was in Florida.

The facts submitted to the District Court, sitting in Probate, led it to conclude that "Charles F. Pace, deceased, departed this life a resident of the Town of Starke, Bradford County, State of Florida * * *", and it ordered his will transmitted to the Clerk of the appropriate court in that State. A few weeks later the District Court in effect redetermined the question of domicile when it granted ancillary letters testamentary to the petitioner. Although not conclusive, these orders are entitled to weight.

We are of the opinion that the record discloses that the Board erroneously concluded on rehearing that the decedent had failed to overcome the presumption, arising from his "living" in the District, that he was domiciled therein. The petitioner amply sustained the requisite burden of proof that the decedent maintained his domicile in Florida. We expressly bottom our conclusion upon the opinion of the Supreme Court in *District of Columbia* v. *Murphy*.[11]

Reversed and remanded.

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[11] 314 U. S. 441 (1941).

[fol. 137] In United States Court of Appeals for District of Columbia, April Term, 1943

No. 8274

Before Honorable D. Lawrence Groner, Chief Justice, and Honorable Justin Miller and Fred M. Vinson, Associate Justices, in Chambers

Elizabeth C. Pace, Petitioner,

vs.

District of Columbia, Respondent

Petition for Review from the Board of Tax Appeals for the District of Columbia

Decree—April 12, 1943

This cause came on to be heard on the transcript of the record from the Board of Tax Appeals for the District of Columbia, and was argued by counsel.

On consideration whereof, It is now here ordered, adjudged and decreed by this Court that the decision of the said Board of Tax Appeals in this cause be, and the same is hereby, reversed with costs, and that this cause be, and it is hereby, remanded to the said Board of Tax Appeals for further proceedings not inconsistent with the opinion of this Court.

Per Mr. Justice Vinson.

Dated April 12, 1943.

[fol. 138] [File endorsement omitted]

In United States Court of Appeals for the District of Columbia

[Title omitted]

Designation of Record—Filed April 28, 1943

The Clerk will please prepare a transcript on application for certiorari to the Supreme Court of the United States in the above-entitled cause, including therein the following:

1. The Appendix to Petitioner's Brief;
2. Minute entry showing argument of cause;

3. Opinion of the Court;
4. The judgment or decree;
5. This Designation;
6. Clerk's certificate.

(S.) Richmond B. Keech, Corporation Counsel, D. C.; (S.) Vernon E. West, Prin. Asst. Corporation Counsel, D. C.; (S.) Glenn Simmon, Assistant Corporation Counsel, D. C., Attorneys for Respondent, District Building.

Service of a copy of the foregoing Designation of Record acknowledged this 26th day of April, 1943. (S.) Geo. H. Happ, Attorney for Petitioner.

[fol. 139] Clerk's Certificate to foregoing transcript omitted in printing.

[fol. 140] In Supreme Court of the United States

Stipulation as to Record

It is hereby stipulated and agreed by and between the parties hereto, by their respective counsel,

1. That the Petition may be considered upon appendix to the brief of the respondent, as supplemented by the proceedings in the United States Court of Appeals for the District of Columbia;

2. That the original Transcript of Record be lodged here;

3. That in the event the Petition for a Writ of Certiorari is granted, counsel will then stipulate as to the material parts of the original record to be printed.

Richmond B. Keech, Corporation Counsel, D. C.; Vernon E. West, Prin. Asst. Corporation Counsel, D. C.; Glenn Simmon, Assistant Corporation Counsel, D. C., Attorneys for the Petitioner; Geo. H. Happ, Attorney for Respondent.

[fol. 141] SUPREME COURT OF THE UNITED STATES

ORDER ALLOWING CERTIORARI—Filed October 11, 1943

The petition herein for a writ of certiorari to the United States Court of Appeals for the District of Columbia is granted.

And it is further ordered that the duly certified copy of the transcript of the proceedings below which accompanied the petition shall be treated as though filed in response to such writ.

Mr. Justice Black and Mr. Justice Rutledge took no part in the consideration or decision of this application.